

# Y O U T H ' S INTRODUCTION T O TRADE and BUSINESS.

## CONTAINING

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|--|---|
| <p>I. Tables of the most usual <i>Clerk-like</i> Contractions of Words; with proper Directions how to address Persons of <i>Elevated Rank</i>, and those in <i>Office</i>.</p> <p>II. <i>Acquittances</i> and <i>Promissory Notes</i> diversified, and adapted to such Circumstances as occur in <i>Real Business</i>.</p> <p>III. Variety of Bills of <i>Parcels</i>, and Bills on <i>Book-Debts</i>, to enter the <i>Learner</i> in the Manner and Methods of <i>Commerce</i>, and to make him ready at <i>Computation</i>.</p> <p>IV. Bills of <i>Exchange</i>, with necessary Directions for the right Understanding and</p> | <p>Management of <i>Remittances</i>, with various <i>Orders</i> for Goods, <i>Letters</i> of Credit, <i>Invoyces</i>, and other <i>Merchant-like</i> Examples.</p> <p>V. Authentic Forms of such <i>Law-Precedents</i>, as are most frequently met with in the Course of <i>Traffic</i>.</p> <p>VI. Great Variety of <i>Questions</i> interspersed, to exercise the <i>Learner</i> in the Common Rules of <i>Arithmetic</i>, to use him to <i>Calculation</i>, and to bring him acquainted with the <i>Use</i>, the <i>Properties</i> and <i>Excellency</i> of <i>Numbers</i>, by Way of <i>Recreation</i>.</p> |
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The EIGHTH EDITION, Corrected, Augmented,  
New-modelled, and considerably Improved.

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To which is added, by Way of APPENDIX,  
A Short Sketch of BOOK-KEEPING by Double Entry,  
in the Italian Manner.

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By M. CLARE, late Master of the ACADEMY  
in *Soho-Square*, LONDON.

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Y O U T H S  
INTRODUCTION

TRADE AND BUSINESS



T O  
Master GEORGE ONSLOW,  
ONLY SON  
Of the Right Hon. ARTHUR ONSLOW, Esq;  
S P E A K E R of the Honourable H O U S E  
of C O M M O N S.

D E A R S I R !

**F**ROM the large Experience I have had of your excellent Capacity, and your amiable Disposition, I have pregnant Hopes of your becoming one Day a considerable, that is, a wise, a good, and a useful Man.

FROM this Expectation it is, that I am ambitious of presenting you this Edition of a small Work, which I have the Pleasure to imagine will be of Service to You, Sir, when you come to dip into NUMBERS; a Qualification equal, if not superior in Value, to most we learn besides.

YOUR Worthy Father sits, where he has been long a Witness of the Advantage, with which the Calculist and Accomptant are always heard. And no Wonder; since Arguments, drawn from Arithmetical Computations, carry with them uncommon Weight, having their Foundation in Reason and in Truth.

I am, D E A R S I R,

*Your most Affectionate, and*

*Most Obligated, Humble Servant,*

Soho - Square,  
Jan. 1, 1739.

Martin Clare.

# T H E P R E F A C E.

**I**N the Commerce of the World, Dispatch in Business is no ordinary Accomplishment; which being the Result of a well-directed Education, it cannot be amiss in a Treatise of this Nature, to touch on those Parts of it, which are more immediately necessary for forming the Man of Business.

AFTER the Youth's first Years have been employed in READING his native Language, and proper Care has been taken to explain and inform him of the Meaning and Force of Words as they present; the next Step is to initiate him in the Rudiments of GRAMMAR: In which, at first, nothing is more material, than to be very particular in the regular Division and Formation of Syllables. While this is doing, it is necessary for him to learn to WRITE; in which, the Teacher will find sufficient Reason to exercise his Vigilance, and to guard against the ill Habits his Charge will be apt to contract, both in Posture and Performance.

IT is not my Design to describe at large what Part of Grammar-learning is most necessary for this End, nor to trace out the Methods by which it is to be effected; those must be left to the Skill and Discretion of his Instructor: I shall, therefore, only recommend two Things, not generally made use of.

I. IF the Scholar be enjoined to copy all his Exercises, after Correction, into a fair Book, it will not only point out to him his Mistakes, and inform him how to mend them, but will even insensibly improve his Hand, and fix it in a bold and manly Character.

II. AS the principal End of instructing a Youth, designed for Business, in the Latin Tongue, is to make him a greater Master of his own; the Way to apply, and render it most effectual to that End, is to use him frequently to English Translations. The Meaning and Sense of his Authors will thereby be impressed on his Mind, with greater Advantage, and in Time, he will acquire a clear, just and natural Manner of expressing his Thoughts, on all Occasions; to which,  
if

if the Reading of good Authors in our own Language be added, a due Proficiency may be expected, not only in Spelling and Propriety of Stile, but also in that Elegance and good Sense, which distinguish one Man from another, and are absolutely requisite for all, that hope to be considerable in the World.

As the FRENCH TONGUE is, at present, the general Language of Europe, and consequently most proper for Correspondence, it ought to be recommended to the Learner, among his Grammar Studies, when his Parts will admit of so great a Variety; but not before he is sufficiently grounded in the Latin, from whence the French is chiefly derived.

WRITING must always be regarded as an essential Part of every Day's Employment; because the free and Clerk-like Manner of Writing, fit for the dextrous Dispatch of Business, is not attainable by speculative Notions, or on a sudden, but by Practice gradually, under the Direction of an able Master; nor can any other Means be depended on, to make the Hand easy, bold, and masterly.

ARITHMETIC now must be entered on; in teaching which Art, the ensuing Treatise will be of some Advantage: The Bills of Parcels, and those on Book-Debts, are such Examples of Computation, as daily occur in Commerce, and which are of use to illustrate the practical Rules, and apply them to Business. The Variety of Promissory Notes, Acquittances, Bills of Exchange, with Directions relating to them, and Things of like Nature, are all intended to give the young Clerk a Taste and Idea of the Customs and Usages of Dealers, and to obviate the Difficulties he would otherwise meet with, through his not being acquainted with Things of that general Concern in Traffic.

TRANSCRIBING and computing the Invoyses and other mercantile Precedents, will yield him a no less profitable Exercise, and conduce in some Measure, to the Understanding the Practice of BOOK-KEEPING; a Science so universally useful, that, without keeping regular Accompts, the Trader risks the sacrificing an improvable Fortune, to Negligence and Chance; the Man of Estate is thereby made subject to frequent Impositions, always to Uncertainties; and the Man in Office is likewise exposed to numberless Perplexities; and, indeed, none can properly be said to be a Judge of Business, whose Abilities, how considerable soever, are not assisted by some Insight and Skill therein.

THE Collections of Questions interspersed, all of them solvable by the Rules of common Arithmetic, are subjoined, to exercise the Pupil in Numbers, to accustom him to Calculation, and with a Design to excite his Curiosity to look farther into their Properties and Use, not only as they regard themselves, but also as they respect Lines, Surfaces, and solid Bodies.

DRAWING is an Attainment worth every Man's Pursuit; but it is indispensibly necessary for the Mechanic: Since, among its many other Advantages, he is thereby able to convey his Designs to the Apprehensions of others, by a Sketch off-hand, with much Clearness and Certainty.

GEOGRAPHY, as it informs us of the Situation of the several Parts of the Earth, the Distance and Bearing of Places, the Extent, Language, Religion, and Products of different Countries; as it is the Key to History and the public News, and needful to the forming a right Judgment of our Country, its Interest and Concerns; is of too great Importance to be neglected.

To these more necessary Qualifications of the Man of Business, the practical Parts of the Mathematics, as MEASURING, GAUGING, SURVEYING, NAVIGATION, are to be considered as very advantageous and useful Additions: The more speculative Parts, as GEOMETRY, ASTRONOMY, with EXPERIMENTAL and NATURAL PHILOSOPHY, and ALGEBRA, are also Informations that give a sublime and noble Turn of Thought; and which, though they may not seem Occurrences in immediate Business or Commerce, yet do they frequently conduce to the Improvement of both, and are always Amusements highly proper for the virtuous and intelligent Mind.

I HAVE supposed the Learner of a promising Genius, and teachable Disposition; happy in Parents able and willing to allow him an handsome and proper Education; and happy in Teachers, who want neither Capacity nor Integrity in their Calling. Where all those do not concur, the Misfortune is not easily retrieved. When once the Time of Youth is lost, the Cares of Life are so great and many, that few or none are ever able to recover themselves from the low Condition always attending the Want of a proper and early Education.



# T H E C O N T E N T S.

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of the most useful Questions in all the Branches of  
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N. B. The Sketch of BOOK-KEEPING at the End of this Work may be had separate, Price 6d.

# Y O U T H ' S INTRODUCTION

T O

TRADE *and* BUSINESS, &c.

**I**T is a common Thing with young People, even those who must be allowed to understand the Principles of *Arithmetic* very well, to be often at a Loss, when but a simple Proposition is made them, a little out of the customary Form or common Road. In order to remedy this, it cannot be improper, in a Treatise of this Nature, here and there, at proper Stages, to intersperse little Exercises, partly in the Way of Business, partly of Amusement and Information, to exemplify and apply what they more methodically learn. In doing whereof, it will not be amiss to set them down as it were promiscuously, that their Genius and Judgment may the better appear, in making a right Choice of the Rule and Method fit to produce the Solution of the Thing proposed.

## R E C R E A T I O N I.

**I. W**RITE down the Value of the following Numbers in Words at length, *viz.* 370087. 418427900. 6210003745. 41027308751. 293417604712. 6180020306-94713. 47038066250433251889411.

*Usually a less literal Number placed after a greater, augments its Value; before, diminishes it.*

*The chief Roman Numbers are, I, 1. V, 5. X, 10. L, 50. C, 100. D or IO, 500. M or CIO, 1000. IOO, is 5000. IOOO, is 50000, &c. Tenfold when repeated: So CCIOO, is 10,000.*

B

*A Line*

## Contractions of Words

*A Line drawn over any Number less than a Thousand intimates so many Thousands; as,  $\overline{\text{LXX}}$ , is 70,000.  $\overline{\text{C}}$ , is 100,000. and  $\overline{\text{M}}$ , a Million.*

II. Decypher the following Numbers, and find their Sum,  
IV. VI. IX. IIX. XIII. XLV. LXXXI. XCVI. CXC. CD.  
DCC. MCL. MDCXLVIII.  $\overline{\text{MCCM}}$ .  $\text{I} \text{C} \text{C} \text{I} \text{C} \text{C} \text{C} \text{L} \text{V} \text{I} \text{I}$ .  
 $\overline{\text{VICCLXXXX}}$ .

*Answer, 1017297.*

III. In Figures exprefs: A Million and a half in *South-Sea Bonds*. Ninescore and fourteen Thousand, eight Hundred *Sheep*. Threescore and twelve Thousand, thirteen Hundred *Weight of Lead*. Fifteen Thousand and fourscore Million of *Styvers*. One Hundred and two Thousand, two Hundred and six Millon, seventy Thousand seven Hundred and seven *Ryals of Plate*. Three Million and thirty three Thousand and thirty *Pieces of Eight*. Four thousand and forty Hundred Pounds, thirty four Shillings, and fourteen Pence, five Farthings.

IV. For the Practice of Figure-making, in even Ranks, set down all the Numero's in the State-Lottery, as they rise successively, between 7500 exclusive, and 8000 inclusive; and find their Sum.

*Answer, 3875250.*

Find the Number of Chapters contained in the New Testament, after that the of Number Verses, and give their joint Sum.

*Answer, together 8217.*

Do the same by the five first Books of Moses.

*Answer, together 6039.*

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## A TABLE of the Clerk-like Contractions of Words, for Dispatch of Business.

*A.* Answer.

*A. B.* Batchelor of Arts;

*Artium Baccalaureus.*

*A. Bp.* Archbishop.

*Abr.* Abraham.

*A. D.* In the Year of our Lord;

*Anno Domini.*

*Acc<sup>t</sup>.* Accompt.

*Adm<sup>l</sup>.* Admiral.

*Admr.* Administrator.

*ag<sup>t</sup>.* against.

*Alex.* Alexander.

*a. m.* before Noon; *ante meridiem.*

*A. M.* Master of Arts;

*Artium Magister.*

*A. M.* In the Year of the World; *Anna Mundi.*

*Amo<sup>r</sup>.*

- Amot.* Amount.  
*Amst.* Amsterdam.  
*And.* Andrew.  
*Anth.* Anthony.  
*Arth.* Arthur.  
*Aff.* Affigns.  
*Assessr.* Assessor.  
*Atto.* Attorney.  
*Aug.* Augustine.  
*B. D.* Batchelor of Divinity;  
*Baccalaureus Divinitatis.*  
*Barth.* Bartholomew.  
*Bar<sup>t</sup>.* Baronet.  
*Benj.* Benjamin.  
*Bp.* Bishop.  
*Brit<sup>n</sup>.* Britain.  
*Bur.* Burlace.  
*Bush<sup>l</sup>.* Bushel.  
*B. V.* Blessed Virgin.  
*Bucks.* Buckinghamshire.  
*C.* in Number 100; *Centum.*  
*⊕.* a Hundred Weight.  
*Capt.* Captain.  
*Chap.* Chapter.  
*Cha.* Charles.  
*Ch.* Church.  
*Chan<sup>c</sup>r.* Chancellor.  
*Chr.* Christopher.  
*Cit.* City, Citizen, Citadel.  
*Clem.* Clement.  
*Cl.* Clerk, Clergyman.  
*C. P. S.* Keeper of the Privy-  
 Seal; *Custos Privati Sigilli.*  
*C<sup>o</sup>.* County.  
*Col.* Colonel.  
*Collr.* Collector.  
*Comp.* or *C<sup>o</sup>.* Company.  
*Com<sup>rs</sup>.* Commissioners.  
*Const.* Constable.  
*Cont<sup>s</sup>.* Contents.  
*Corresp<sup>t</sup>* Correspondent.  
*Counsellr.* Counsellor.  
*C. S.* Keeper of the Seal;  
*Custos Sigilli.*  
*Cr.* Creditor.  
*Cust<sup>o</sup>.* Custom.  
*Curr.* Current.  
*D.* in Number 500.  
*D.* Duke, or Dukes.  
*D. D.* Doctor of Divinity;  
*Doctor Divinitatis.*  
*d.* a Penny; *denarius.*  
*Dan.* Daniel.  
*Dav.* David.  
*dd.* delivered.  
*Den.* Denis.  
*Dep.* Deputy.  
*Devon.* Devonshire.  
*D<sup>o</sup>.* Ditto, the same.  
*D<sup>r</sup>.* Debtor, Doctor.  
*Dor.* Dorothy.  
*Dorset.* Dorsetshire.  
*dy.* day.  
*E.* Earl, Evening, or East.  
*E. A. P.* Priest of the Church  
 of England; *Ecclesiæ Angli-  
 canæ Presbyter.*  
*Edm.* Edmund.  
*Edw.* Edward.  
*e. g.* for Example; *exempli  
 gratiâ.*  
*Elea.* Eleanor.  
*Eliz.* Elizabeth.  
*Esqr.* Esquire.  
*Engd.* England.  
*Excell<sup>t</sup>.* Excellent.  
*Ex<sup>a</sup>.* Example.  
*Ex<sup>2</sup>.* Exchange.  
*Ex<sup>r</sup>.* Executor.  
*Exon.* Exeter.  
*ft.* the Ending *ful.*  
*Ft.* Fort.  
*Fr<sup>d</sup>.* Friend.  
*Fr.* French.

*Fra.* France.  
*Factr.* Factor.  
*fd.* the Ending, *ford.*  
*F. R. S.* or *R. S. S.* Fellow  
 of the Royal Society; *Frater*  
*Regalis Societatis* or *Regalis*  
*Societatis Socius.*  
*Fran.* Francis or Frances.  
*Fred.* Frederick.  
*Fret.* Freight.  
*Gab.* Gabriel.  
*Gar.* Garrison.  
*Geo.* George.  
*Gent.* Gentleman.  
*Genl.* General.  
*Genmo.* Generalissimo.  
*Ger.* Gerrard.  
*Gilb.* Gilbert.  
*Gouv.* Governor.  
*Gr.* Great.  
*Greg.* Gregory.  
*Gr.* Gros.  
*Han.* Hannah.  
*Hants.* Hampshire.  
*Hen.* Henry.  
*Honbl.* Honourable.  
*Hond.* Honoured.  
*Honrs.* Honours.  
*Holl<sup>d</sup>.* Holland.  
*Hum.* Humphry.  
*I.* in Number 1.  
*Jac.* Jacob.  
*Ja.* James.  
*Jeo.* Jeoffry.  
*Jer.* Jeremiah.  
*J. D.* Doctor of Laws;  
*Jurium Doctor.*  
*Insta.* Instance.  
*Inst.* Instant.  
*Impl.* Imperial.  
*ibid.* in the same place; *ibidem.*  
*i. e.* that is; *id est.*  
*id.* the same; *idem.*

*Instl.* Instal  
*Jno.* John.  
*Jon.* Jonathan.  
*Jos.* Joseph.  
*Just.* Justice.  
*Ingenr.* Engineer.  
*Kg.* King.  
*Knt.* Knight.  
*Kath.* Katherine.  
*L.* in Number 50.  
*l.* Book; *liber.*  
*Lau.* Laurence.  
*Ldy.* Lady.  
*Leo.* Leonard.  
*Lew.* Lewis.  
*Ld.* Lord.  
*L. L. D.* Doctor of Laws;  
*Utriusque Legis Doctor.*  
*L. S.* the Place of the Seal;  
*Locus Sigilli.*  
*Lop.* Lordship.  
*Laip.* Ladyship.  
*Lieut.* Lieutenant.  
*Lib.* Liberty.  
*£.* a Pound Sterling.  
*lb.* a Pound Weight; *Libra.*  
*Lancash.* Lancashire.  
*Londo.* London.  
*Lyd.* Lydia.  
*M.* in Number 1000; *Mille.*  
*Ma.* Mary.  
*M.* Monsieur, Marquis.  
*Mad<sup>m</sup>.* Madam.  
*M. A.* Master of Arts;  
*Magister Artium.*  
*Majty.* Majesty.  
*Mar.* Margaret, Martha,  
 Margery.  
*Mat.* Matthew.  
*M<sup>n</sup>.* Martin.  
*M. D.* Doctor of Physic;  
*Medicinæ Doctor.*  
*Mdm.* Memorandum.

*Mr.* Master.  
*Mrs.* Mistress.  
*Math.* Mathematics.  
*Messrs.* Masters.  
*Mercht.* Merchant.  
*Mich.* Michael.  
*Michs.* Michaelmas.  
*Minr.* Minister.  
*Midds.* Middlesex.  
*Measr.* Measure.  
*Mon.* Month.  
*Mos.* Moses.  
*Monfr.* Monsieur.  
*Mjs.* Manuscripts; *Manu-*  
*scripta*  
*M.S.* Sacred to the Memory;  
*Memoriae Sacrum.*  
*mt.* the Ending *ment.*  
*Nat.* Nathanael.  
*Neb.* Nehemiah.  
*Nic.* Nicholas.  
*N.* North.  
*N. B.* Remark; *Nota bene.*  
*Northn.* Northampton.  
*Nº.* Number; *Numero.*  
*Nr.* Neat, or Netto.  
*N. S.* New Stile.  
*ob.* Half-peny; *obolus.*  
*Objt.* Object.  
*Obedt.* Obedient.  
*or.* Our.  
*Ordr.* Order.  
*O. S.* Old Stile.  
*Oli.* Oliver.  
*Omnip.* Omnipotent.  
*Ow.* Owen.  
*Oxon.* Oxford.  
*pd.* Paid.  
*£* by; *per.*  
*£* Cent. by the Hundred;  
*per Centum.*  
*Pat.* Patrick,

*Part.* Partner.  
*Parlmt.* Parliament.  
*Pet.* Peter.  
*Philomath.* a Lover of Learn-  
 ing; *Philomathes.*  
*Ph.* Philip.  
*p. m.* Afternoon; *post meri-*  
*diem.*  
*Ps.* a Piece.  
*Principl.* Principal.  
*Proct.* Proctor.  
*Prop.* Proposition.  
*Pres.* Present.  
*Q.* Question, Query.  
*qrt.* Quart.  
*q.* Quantity.  
*qr.* quarter or  $\frac{1}{4}$  part.  
*Ra.* Ralph.  
*Ran.* Randal, Randolph.  
*Rich.* Richard.  
*R.* King or Queen; *Rex aut*  
*Regina.*  
*Rt.* Right.  
*Retn.* Return.  
*Rectr.* Rector.  
*Revd.* Reverend.  
*Regt.* Regiment.  
*Royl.* Royal.  
*Recd.* Received.  
*Reb.* Rebecca.  
*Remr.* Remainder.  
*Recr.* Receiver.  
*Regr.* Register.  
*Rob.* Robert.  
*Rog.* Roger.  
*Rol.* Roland.  
*Rott.* Rotterdam.  
*Salop,* Shropshire.  
*Sar.* Sarah.  
*S.* South.  
*Sr.* Sir.  
*S. or St.* Saint.

*std.* the Ending *stead*.

*sd.* said.

*Sergt.* Serjeant.

*Sh.* Shire.

*s.* a Shilling; *Solidus*.

*Servt.* Servant.

*Secry.* Secretary.

*Scotld.* Scotland.

*Sim.* Simon.

*Sol.* Solution.

*Spa.* Spanish.

*Spiritl.* Spiritual.

*S. T. P.* Doctor of Divinity;

*Sanctæ Theologiæ Professor.*

*Steph.* Stephen.

*Temp<sup>l</sup>.* Temporal.

*Theo.* Theophilus.

*Tho.* Thomas.

*Tim.* Timothy.

*Tob.* Tobias.

*Tot.* Total.

*Treasy.* Treasury.

*Tr.* Tare.

*Trt.* Tret.

*V.* in Number 5.

*vn.* vain.

*viz.* that is to say; *videlicet*.

*v.* see; *vide*.

*vr.* verse.

*Val.* Valentine.

*Ven.* Venerable.

*Vin.* Vincent.

*Vi<sup>ct</sup>r.* Vi<sup>ct</sup>ualler.

*Vicr.* Vicar.

*wk.* week.

*Wal.* Walter.

*W.* West.

*Ward<sup>n</sup>.* Warden.

*Westmr.* Westminster.

*W<sup>m</sup>.* William.

*Win.* Winifred.

*Wilts.* Wiltshire.

*w<sup>t</sup>.* weight or weighing.

*w<sup>t</sup>.* what.

*w<sup>ch</sup>.* which.

*w<sup>th</sup>.* with.

*w<sup>n</sup>.* when.

*Wor<sup>l</sup>.* Worshipful.

*Worp.* Worship.

*wond<sup>l</sup>.* wonderful.

*X.* in Number 10.

*X<sup>t</sup>.* Christ.

*Xan.* Christian.

*Xtm<sup>s</sup>.* Christmas.

*y<sup>e</sup>.* the.

*yn.* then.

*yor.* your.

*yor<sup>s</sup>.* yours.

*y<sup>t</sup>.* this.

*y<sup>t</sup>.* that.

*&* and.

*&c.* and so forth; *et cætera*.

*Zac.* Zachary.

*Jan.* January.

*Feb.* February.

*Mar.* March.

*Apr.* April.

*May.* May.

*Jun.* June.

*Jul.* July.

*Aug.* August.

*Sept.* } September.

*7ber.* }

*Oct.* } October.

*8ber.* }

*Nov.* } November.

*9ber.* }

*Dec.* } December.

*1cber.* }

*Xbr.* }

## RECREATION II.

**A** Person dying, left his Widow the Use of 5000*l.* To a Charity he bequeathed 846*l.* 10*s.* To each of his three Nephews 1230*l.* To each of his four Neices 1050*l.* To twenty poor House-keepers five Guineas each, and 200 Guineas to his Executor. What must he have died possessed of?

*Answer, 14051*l.* 10*s.**

A Nobleman, going out of Town, is informed by his Steward, that his Corn-chandler's Bill comes to 123*l.* 19*s.* His Brewer's to 41*l.* 10*s.* His Butcher's to 212*l.* 6*d.* To his Lordship's Baker, is owing 24*l.* To his Tallow-chandler, 13*l.* 8*s.* To his Taylor, 137*l.* 9*s.* 9*d.* To his Draper, 74*l.* 13*s.* 6*d.* His Coach-maker's Demand was 214*l.* 16*s.* 6*d.* His Wine Merchant's 68*l.* 12*s.* His Confectioner's, 16*l.* 2*s.* His Rent 82 Guineas. And his Servants Wages, for half a Year, came to 46*l.* 5*s.* What Money must he send to his Banker for, in case he would carry with him 50*l.* to defray his Expences on the Road?

*Answer, 1108*l.* 18*s.* 3*d.**

A Merchant buys up six Bags of Canterbury Hops, N<sup>o</sup> 1. of which weighed, Cwt. 2. 2. 10. N<sup>o</sup> 2. Cwt. 2. 1. 16. N<sup>o</sup> 3. Cwt. 2. 0. 24. N<sup>o</sup> 4. Cwt. 2. 3. only. N<sup>o</sup> 5. Cwt. 2. 1. 12. N<sup>o</sup> 6. Cwt. 2. 1. 16, besides a couple of Pockets D<sup>o</sup> that weighed, lb. 58½ each: How many Hundred-weight has he to pay Carriage for, on bringing them to Town?

*Answer, Cwt. 15. 2. 27.*

A Corn-factor buys seventy Quarter of Oats, for 46*l.* 7*s.* 6*d.* thirty-eight Quarter of Beans, for 100*l.* twelve Quarter of Peas, which cost 16*l.* 16*s.* eighty-eight Quarter of Barley, for 73*l.* 8*d.* sixteen Ditto of Wheat, for 56*l.* 9*s.* 10*d.* and six Quarter of Rye, for 4*l.* 1*s.* 6*d.* The Water-carriage of all comes to 13*l.* 2*s.* 7*d.* his Riding Charges to 1*l.* 13*s.* and if he clears eighteen Guineas by the Bargain, What do his Bills of Parcels amount to?

*Answer, 330*l.* 9*s.* 1*d.**

The Collector of Cash has been out with Bills, and gives Account, that *A.* paid him 13*l.* and half a Crown; *B.* 2*l.* 13*s.* *C.* 14*s.* and a Groat; *D.* 1*l.* 9*s.* 8*d.* ½. *E.* 11*l.* 6*d.* ¼. *F.* 17*s.* and a Tester; *G.* 12*s.* 2*d.* *H.* a Pound and

and half a Guinea; *Y.* a Moidore and 13*s.* *K.* two Broad-pieces of 23*s.* each, a Jacobus of 25*s.* and a Shilling; *L.* nine Pound and a Mark; *M.* 12*l.* 12*s.* *N.* a Bank Note of 15*l.* and *O.* three Crown-pieces and an Angel: What Cash has he in Charge? *Answer, 76l. 2s. 6d. ½.*

In a Gentleman's Service of Plate, there are fourteen Dishes, weighing oz. 193. 13 *dwt.* Plates thirty-six, weighing oz. 421. 11 *dwt.* Four Dozen of Spoons, weighing oz. 104. 6 *dwt.* Six Salts chased, weighing oz. 32. Knives and Forks, weighing oz. 83. 9 *dwt.* Four Presenters, weighing oz. 113. 4 *dwt.* In Mugs, Tumblers, Beakers, and other odd Pieces, weight oz. 264 18 *dwt.* A Silver Tea-kettle and Lamp, weighing oz. 126. 9 *dwt.* and the rest of that Equipage, oz. 93. 2 *dwt.* What Quantity of Plate had the Butler under his Care? *Answer, oz. 1432. 12 dwt.*

A Horse in his Furniture is worth 35*l.* 10*s.* out of it 12*l.* 12*s.* How much does the Price of the Furniture exceed that of the Horse? *Answer, 10l. 6s.*

*A.* of Amsterdam, is Debtor to *B.* of Bristol. For Mercury Wares as  $\phi$  Factory, 418*l.* 2*s.* 6*d.* For forty Cwt. of Cheshire-Cheese, 52*l.* 18*s.* For English Broad-Cloth, fifteen Pieces, 317*l.* 12*s.* 10*d.* For nineteen Fodder of Lead, 320*l.* For twelve Tons of Bar-Iron, 173*l.* 3*d.* For eight Tons of Copper, 1110*l.* 10*s.* 1*d.* For his Acceptance of a Bill drawn, 88*l.* 14*s.* For another paid for Honour, 50*l.* Ten Dozen Morocco Skins, 28*l.* 15*s.* 4*d.* Paid Convoys, Insurances, and Port-charges, 43*l.* Warehouse Room, Postage, Sledage, Boatage, and incidental Charges, 5*l.* 5*s.* The Factorage of all came to 112*l.* 6*s.* For what Sum must *B.* draw to clear the Account? *Answer, 2720l. 4s.*

Having a Piece of Ground, 127 Feet in Front, let off to *A.* 57 Feet to build on at one End, and to *B.* at first 27 Feet and  $\frac{1}{2}$  from the other, which he afterward by Consent extended to 42 Feet; what Ground was left me in the Center? *Answer, 28 Feet.*

How much is *A.* (born sixteen Years ago) elder than *B.* who will come into the World fourteen Years hence? *Answer, 30 Years.*

Haying

**H**AVING observed the Mistakes young Persons are liable to, for want of an Opportunity of informing themselves of the Style and Titles due to Persons in Office, and those of elevated Rank and Fortune, it cannot be improper, in this Place, to shew the fitting Directions and Address to Persons of Distinction, the Chief of which being known, the rest will be attained without much Difficulty.

\* \* Note, *The Terms of Address are put in a different Character.*

### To the Royal Family.

**T**O the King's most Excellent Majesty. *Sire, or May it please Your Majesty.*

To his Royal Highness George Prince of Wales. *May it please Your Royal Highness.*

And in like manner to any other of the Royal Family, changing what is to be changed.

### To the Nobility.

**T**O His Grace L.\* Duke of D.\* *My Lord Duke, Your Grace.*

To the most noble P. Lord Marquiss of G. *My Lord Marquiss, Your Lordship.*

\* *The Learner is to substitute real Names and Titles in the Place of these initial Letters all through the following Directions.*

To the Right Honourable J. Earl of B. *My Lord, Your Lordship.*

To the Right Honourable G. Lord Viscount T. *My Lord, Your Lordship.*

To the Right Honourable T. Lord O. *My Lord, Your Lordship.*

The Wives of Noblemen are addressed in Terms equal to their Husband's Rank.

The Title of *Lord* and *Right Honourable* is given, by Courtesy, to all the Sons of Dukes and Marquisses, and to the eldest Sons of Earls; and the Title of *Lady* and *Right Honourable* to all their Daughters: The younger Sons of Earls are all *Honourable* and *Esquires*.

*Directions for Supercriptions.*

The Sons of Viscounts and Barons are stiled *Esquires* and *Honourable*, and their Daughters are directed to, *The Honourable Mrs N. N.* but without other Stile; they have however Rank among the first Gentry, without Title.

The King's Commission confers the Title of *Honourable* on any Gentleman in a Place of Honour or Trust.

The Stile of *Right Honourable* is due to no Commoner, but such as are Members of His Majesty's most Honourable Privy-Council; except the three Lord Mayors, of London, York, and Dublin, and the Lord Provost of Edinburgh, during Office.

Every considerable Servant to the King, upon the Civil or Military List, or to any of the Royal Family, is stiled *Esquire, pro tempore.*

*P. C. in the Margin denotes a Privy-Counsellor, and therefore Right Honourable.*

*To the Parliament.*

**T**O the Right Honourable the Lords Spiritual and Temporal, in Parliament of Great Britain, assembled. *My Lords; May it please Your Lordships.*

To the Honourable the Knights, Citizens and Burgesses, in Parliament of Great Britain, assembled. *Gentlemen, May it please your Honours.*

*P. C.* To the Right Honourable Sir G. H. Speaker of the Honourable House of Commons, *Sir.*

*To the Clergy.*

**T**O the Most Reverend Father in God *W.* Lord Archbishop of *C.* *My Lord, Your Grace.*

To the Right Reverend Father in God *E.* Lord Bishop of *L.* *My Lord, Your Lordship.*

To the Right Reverend the Lord Bishop of *G.* Lord Almoner to His Majesty.

To the Reverend Mr (or Dr if the Degree of Doctor has been taken) *A. B.* Dean of *C.*

To the Reverend Dr ——— Chancellor of *D.*

To the Reverend Dr ——— Archdeacon of *E.*

To the Reverend Mr ——— Prebendary of *F.* ——— Rector of *G.* ——— Vicar of *H.* ——— Curate of *J.* ———

*The*

## *Directions for Superscriptions.*

II

*The proper Address to these last Gentlemen is in general only, Sir; and being written to, Reverend Sir. Deans and Archdeacons are called usually Mr Dean, and Mr Archdeacon.*

### **To the Officers of his Majesty's Household.**

**T**HEY are generally addressed to according to their Rank and Quality, but sometimes according to their Office; as *My Lord Steward, My Lord Chamberlain, Mr Comptroller, Mr Vice-Chamberlain.*

*In Superscriptions of Letters, relating to Gentlemen's Employments, their Stile of Office ought never to be omitted.*

### **To the Commissioners and other Officers on the Civil List.**

**T**O the Right Honourable R. Earl of W.——\* Lord Privy Seal.

*To his Grace J. Duke of M. Lord President of the Council.*

*To the Right Honourable N. Viscount P. Lord Great Chamberlain —— Earl Marshal of England —— One of His Majesty's Principal Secretaries of State, &c.*

*To the Right Honourable the Lords Commissioners of the Treasury. Ditto, of Trade and Plantations. Ditto, of the Admiralty, &c.*

*Note, If there be a Nobleman, or even a Commoner who is a Privy-Counsellor, among any Set of Commissioners, it will be proper to stile them collectively, Right Honourable. The usual Address then is, Your Lordships.*

*To the Honourable the Commissioners of ——\* His Majesty's Customs. Ditto, of the Revenue of Excise. Ditto, for the Duty on Salt. Ditto, for his Majesty's Stamp-Duties. Ditto, for Victualling His Majesty's Navy, &c.*

\* These Blanks are also to be filled up as before with Names and Dignities, and made so many several Directions, repeating always the general Stile preceding the Blank; for Distinction here put in Italic Characters.

**To the Soldiery.**

**T**O the Honourable *A. B.* Esq; Lieutenant General of His Majesty's Forces. Ditto, Major General. Ditto, Brigadier General of His Majesty's Forces. Sir; *Your Honour.*

To the Right Honourable *J. Earl of S.* Captain of His Majesty's First Troop of Horse Guards. Ditto, Band of Gentlemen Pensioners. Ditto, Band of Yeomen of the Guard, &c.

To the Honourable Colonel *Thomas Pitt.* To Major *Foubert.* To Captain *Audley,* &c. Sir.

To the Principal Officers of His Majesty's Ordnance. *Your Honours.*

To *A. B.* Esq; Lieutenant General of the Ordnance. Ditto, Surveyor General of the Ordnance, &c.

**To the Officers of the Navy.**

**T**O His Grace *C. Duke of D.* Lord High-Admiral of Great Britain. *Your Grace.*

To the Right Honourable *G. Lord Viscount T.* Vice or Rear Admiral of Great Britain.

To the Honourable Sir *P. Q.* Admiral of the Blue. Ditto, Vice Admiral of the Red. Ditto, Rear Admiral of the White. Sir; *Your Honour.*

To Captain *R. L.* Commander of His Majesty's Ship the *Shorcham,* riding at Spithead.

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**R E C R E A T I O N III.**

**A** Person was 17 Years of Age 29 Years since, and he will be drowned 23 Years hence; Pray in what Year of his Age will this happen? *Answer, Ætat, 69.*

A Trader failing, was indebted to *A.* 71*l.* 12*s.* 6*d.* To *B.* 34*l.* 9*s.* 9*d.* To *C.* 16*l.* 8*s.* 8*d.* To *D.* 44*l.* To *E.* 66*l.* 7*s.* 6*d.* To *F.* 11*l.* 2*s.* 3*d.* To *G.* 19*l.* 19*s.* And to *H.* a Fine of thirty Marks. At the Time of this Disaster, he had by him in Cash, 3*l.* 13*s.* 6*d.* in Commodities, 23*l.* 10*s.* in Household Furniture, 13*l.* 8*s.* 6*d.* in Plate, 7*l.* 18*s.* 5*d.* in a Tenement, 56*l.* 15*s.* in recoverable Book-Debts,

Debts, 87*l.* 13*s.* 10*d.* Supposing these Things faithfully surrendered to his Creditors, What will they then lose by him?

*Answer*, 91*l.* 5*d.*

In the City of Pekin in China, is a Bell weighing, it is said, 12000 Pounds; at Nankin, in the same Country, is another weighing 50000 Pounds. The first exceeds the great Bell at Erfurd, in Upper Saxony, by 94600 Pounds: How much then is the German Bell inferior in Weight to the Second?

*Answer*, 24600 Pounds.

Your Grandfather, if living, is 119 Years of Age; your Father actually 63; you are not so old as your Grandfire by 83 Years: What is the Difference in Years between your Father and you?

*Answer*, 27 Years.

A Robbery being committed on the Highway, there was assessed on a certain Hundred, in the County of S. the Sum of 373*l.* 14*s.* 8*d.* of which the four Parishes paid 37*l.* 16*s.* 4*d.* apiece, the four Hamlets 28*l.* 3*s.* 10*d.* each, the four Townships 19*l.* 19*s.* each; What was the Deficiency?

*Answer*, 30*l.* wanting 2*s.*

Received in lieu of two Gold Repeaters, sent to Jamaica, in 1730, the five Chests of Indigo following; and on a like Adventure, in 1732, the subsequent five Chests: The Question is, How much Indigo I had less the second Time than the first?

<i>Anno</i> 1730.	<i>Cwt.</i>	<i>gr.</i>	<i>lb.</i>	<i>lb.</i>	<i>Anno</i> 1732	<i>Cwt.</i>	<i>gr.</i>	<i>lb.</i>	<i>lb.</i>
No 1.	2—1—16			Tare 43.	No 1.	1—3—07			Tare 32.
2.	2—2—11			— 47.	2.	1—3—17			— 32.
3.	2—0—12			— 41.	3.	1—2—10			— 30.
4.	2—0—19			— 42.	4.	1—0—13			— 27.
5.	2—3—17			— 49.	5.	2—0—11			— 34.

*Answer*, 342 *lb.*

A. made a Bond for 114*l.* 10*s.* the Interest came to 19*l.* He then paid off forty Guineas, and gave a fresh Bond for what was behind. By the time there was 13*l.* 4*s.* 8*d.* due on the second, for Interest, he paid off 37*l.* 14*s.* 2*d.* more, took up the old Bond, and signed a new one still for the Residue. The Principal again ran on till there was 9*l.* 11*s.* 3*d.* more due, and then he determined to take it up. Pray what Money had his Creditor to receive?

*Answer*, 76*l.* 11*s.* 9*d.*

Received from my Factor at Alicant, on Account of Sales of Tin, to the Value of 197*l.* 12*s.* Sterling; of Bee's-Wax, to 71*l.* 7*s.* 6*d.* of Stockings, to 47*l.* 3*s.* 6*d.* of Tobacco,

the

the net Proceeds whereof were 943*l.* 15*s.* 10*d.* of Cotton, 123*l.* 3*s.* 7*d.* and of Wheat, to the Amount of 116*l.* 5*s.* 6*d.* He at the same time advises, that he has,  $\text{per}$  Order, shipped for my Account and Risk, Alicant Wines, to the Value of 226*l.* 16*s.* 6*d.* Figs of 157*l.* 11*s.* 3*d.* Fruit, ninety Chests, cost 104*l.* 6*s.* Olives, 136*l.* 10*s.* Oil, 193*l.* 17*s.* Raisins, 143*l.* 4*d.* and Spanish Wool, to the Value of 73*l.* 13*s.* 8*d.* the Commission of the whole Consignment came to 71*l.* 18*s.* 11*d.* The Question is, Which of us is to draw for the Difference, and how much?

*Answer,* 391*l.* 14*s.* 3*d.* is to be remitted by him.

*A. B.* and *C.* open an Account with a Banker, Jan. 11. 1739. and put into his Hands, *viz.* *A.* 17*l.* 17*s.* *B.* 34*l.* 11*s.* 6*d.* *C.* 28*l.* 18*s.* 10*d.* On the 21<sup>st</sup> *A.* withdrew 9*l.* 10*s.* and *C.* advanced 12*l.* and a Crown. The 24<sup>th</sup> *B.* called for 6*l.* 10*s.* The 30<sup>th</sup> *C.* wanted 19*l.* 8*s.* 4*d.* On the 12<sup>th</sup> of Feb. *B.* deposited with him eleven Broad Pieces and three Moidores. On the 19<sup>th</sup> *A.* sent for 5*l.* and a Noble more; but on the 24<sup>th</sup>, returned him 42*l.* On the 2<sup>d</sup> of March, *C.* paid in twenty Guineas, and *B.* drew for six. The 14<sup>th</sup> *B.* sent in 17*l.* 8*s.* 8*d.* and the 17<sup>th</sup> *A.* had back, 12*l.* 2*s.* 6*d.* On the 19<sup>th</sup>, they sent for five Guineas a Man, and on the 24<sup>th</sup> they returned that Sum, and ten Marks apiece more; How much did their said Banker owe them jointly and separately at Lady-Day?

*Answer,* to *A.* 39*l.* 11*s.* 2*d.* *B.* 62*l.* 11*s.* 6*d.* *C.* 49*l.* 8*s.* 10*d.*

*W. X. Y. Z.* send in their Money to the Bank, and draw upon it in the following Manner, *viz.* June 4, 1748. *Z.* sent in 70*l.* 8*s.* *Y.* had 116*l.* 14*s.* 10*d.* remaining on Balance, and the 14<sup>th</sup> sent in 120*l.* more, *W.* paid in 47*l.* 18*s.* 2*d.* in Cash, and delivered a Bank Note for 200*l.* *X.* paid in a Bill of Exchange, on a good Man, for 33*l.* 14*s.* 9*d.* and in Cash, made it up 100*l.* *Y.* on the 16<sup>th</sup> drew for 43*l.* 12*s.* 6*d.* and on the 20<sup>th</sup> *Z.* for eleven Guineas. *W.* on the 24<sup>th</sup> added 14*l.* 12*s.* 10*d.* and *X.* withdrew 47*l.* 10*s.* 8*d.* *Y.* on the 28<sup>th</sup> paid in 18*l.* 5*s.* and two Days after drew for 88*l.* 13*s.* 4*d.* *W.* sent for sixty-three Guineas on the 30<sup>th</sup>, and in five Days after for 15*l.* 10*s.* 9*d.* more. *Z.* on the 7<sup>th</sup> of July, demanded 12*l.* 8*s.* 3*d.* and *X.* 7*l.* 3*s.* 1*d.* *Z.* on the 15<sup>th</sup> remitted them 31*l.* 12*s.* 4*d.* and  $\text{per}$  Assignment, they received

# RECREATION III. 15

ceived for him at the same time double that Sum. *Y.* required 81*l.* 19*s.* 8*d.* on the 12th, and *W.* 10*l.* 10*s.* *Y.* three Days after that sent in 42*l.* and *W.* 52*l.* On the 19th *X.* sent for 31*l.* 18*s.* 10*d.* and the 24th paid in 19*l.* 19*s.* The Question is, How stood these Gentlemen's Cash severally, and what Money can they jointly raise?

*Answer,* *W.* 222*l.* 7*s.* 3*d.* *X.* 33*l.* 6*s.* 5*d.*

*Y.* 82*l.* 14*s.* 4*d.* *Z.* 141*l.* 5*s.* 9*d.*

A Merchant at his Out-setting in Trade owed 280*l.* He had in Cash, Commodities, the Stocks, and good Debts, 11505*l.* 10*s.* He cleared the first Year by Commerce 393*l.* 13*s.* 1*d.* What at the Year's End was his neat Balance?

*Answer,* 11619*l.* 3*s.* 1*d.*

Miss Kitty told her Sister Charlotte, whose Father had before left them twelve thousand twelve hundred Pounds apiece, that their Grandmother by Will had raised her Fortune to fifteen thousand Pounds, and had made her own twenty thousand: Pray what did the old Lady leave between them?

*Answer,* 8600*l.*

A Merchant taking an Inventory of his Capital, finds in his Vaults 28 Pieces of Brandy, which cost him 874*l.* 10*s.* 6*d.* Bourdeaux Claret 40 Tons, which stood him in 754*l.* 4*s.* 22 Lafts, 4 Bushels of Corn in his Granary, worth 675*l.* 17*s.* 3*d.* with 2 Lafts of Canary Seed, worth 113*l.* In his Warehouse were 10 Casks of Indigo, worth 632*l.* 12*s.* A Parcel of Saffron, worth 253*l.* 5*s.* *W. P.* of Stafford, owed him 384*l.* 19*s.* In the Hands of *F. G.* at Lynn, he had Wines to the Amount of 1011*l.* 10*s.* Pepper, in the Keeping of *S. Q.* of the Custom-house, Value 1552*l.* 16*s.* 8*d.* besides which *R. O.* owes him on Bond, 300*l.* and *T. M.* on Note, 260*l.* 14*s.* He has in India Bonds to the Value of 459*l.* and the Interest of those Securities made 29*l.* 14*s.* 6*d.* He had Bank-Stock to the Value of 2134*l.* 4*s.* 6*d.* There lay in his Banker's Hands 1892*l.* 17*s.* 6*d.* He was at this Time indebted to *D. E.* 713*l.* 13*s.* To *M. F.* 352*l.* 10*s.* 8*d.* To *L. P.* the Foot of his Account one hundred and seventy two Guineas. To *J. B.* on Balance 57*l.* 12*s.* 10*d.* To an Insurance, 190*l.* The present State of this Person's Fortune is required?

*Answer,* 9830*l.* 7*s.* 5*d.*

The

## The SUPERSCRPTIONS and Terms of ADDRESS continued.

### To the Ambassadry.

**T**O His Excellency Sir *A. B.* Bart. His Britannic Majesty's Envoy Extraordinary, and Plenipotentiary to the Ottoman Porte. *Your Excellency.*

To His Excellency *C. D.* Esq; Ambassador to His most Christian Majesty. *Your Excellency.*

To His Excellency the Baron de *E.* His Prussian Majesty's Resident at the Court of Great Britain. *Your Excellency.*

To Signor *F. G.* Secretary from the Republic of Venice, at London. *Sir.*

To Signor *H. J.* Secretary from the Great Duke of Tuscany at London.

To *K. L.* Esq; His Britannic Majesty's Consul at Smyrna.

### To the Judges and Lawyers.

**T**O the Right Honourable *M.* Baron of *N.* Lord High-Chancellor of Great Britain. *My Lord, Your Lordship.*

*P. C.* To the Right Honourable Sir *O. P.* Knight, Master of the Rolls. *Sir, Your Honour.*

*P. C.* To the Right Honourable Sir *R. S.* Bart. Lord Chief Justice of the King's Bench. Ditto, of the Common Pleas. *My Lord, Your Lordship.*

To the Honourable Sir *W. W.* Knight, Lord Chief Baron of the Exchequer.

To the Honourable *G. S.* Esq; one of the Justices of the Court of Common Pleas. Or, to Judge *S.* *Sir, or May it please you, Sir.*

To Sir *S. M.* His Majesty's Attorney General. Ditto, Solicitor. Ditto, Advocate-General. *Sir.*

To *Y. Z.* Esq; Serjeant — Barrister, or, Counsellor at Law. *Sir.*

To Mr *Edward Buffle*, Attorney at Law. *Sir.*

\* \* N. B. Upon the Circuits, and when they sit singly, every one of the Judges are addressed to and treated with the same Respect and Ceremony as the Chief Justices.

To

To the Lieutenancy and Magistracy.

**T**O the Right Honourable S. Earl of B. Lord Lieutenant, and *Custos Rotulorum* of the County of H.

To P. E. Esq; High Sheriff for the County of C. *Mr High Sheriff; Sir.*

To the Right Honourable Sir A. B. Knight, Lord Mayor of the City of London. *My Lord, Your Lordship.*

To the Right Worshipful C. D. Esq; Alderman of Tower Ward, London.

To the Right Worshipful Sir E. F. Recorder of the City of London.

To the Worshipful G. H. Esq; Mayor of C. *Mr Mayor, Sir; Your Worship.*

To the Worshipful J. K. Esq; one of his Majesty's Justices of the Peace for the County of S. *Your Worship.*

To L. M. Esq; Deputy Steward of the City and Liberty of W. *Mr Deputy; Sir.*

To the Governors under the Crown.

**T**O His Excellency J. Lord C. Lord Lieutenant of the Kingdom of Ireland. *My Lord Lieutenant. Your Excellency.*

To their Excellencies the Lords Justices of the Kingdom of Ireland. *Your Excellencies.*

To the Right Honourable J. Earl of L. Governor of Dover Castle, and Lord Warden of the Cinque Ports. *My Lord, Your Lordship.*

To the Right Honourable C. Lord Viscount D. Constable of the Tower.

To His Excellency J. H. Esq; Captain General and Governor in Chief of the Leeward Carribbee Islands, America. *Governor; Your Excellency.*

To the Honourable F. N. Esq; Lieutenant Governor of South Carolina.

To the Honourable Sir J. G. Deputy Governor of Portsmouth.

To the Honourable G. P. Esq; Governor of Fort St George, Madras, in East India.

*Directions for Superscriptions.*

To the Worshipful the President, and Governors of Christ's Hospital, London.

*The Second Governors of Colonies, appointed by the King, are stiled Lieutenant Governors: Those appointed by Proprietors, as the East India Company, &c. are called Deputy Governors.*

## To Incorporate Bodies.

**T**O the Honourable the Court of Directors of the United Company of Merchants of England trading to the East Indies.

To the Honourable the Sub-Governor, Deputy-Governor, and Directors of the South-Sea Company.

To the Honourable the Governor, Deputy-Governor, and Directors of the Bank of England.

To the Master and Wardens of the Worshipful Company of Drapers.

## To the Gentry.

**T**O the Honourable Sir C. W. Bart. at B. near L.

To the Honourable Sir W. S. Knight, at G. in Suffolk.

To R. Y. Esq; at M. in Cheshire: Or to Mr Y. &c.

*\* \* The Wives of Knights and Barons, are called Lady W. or Lady S. But the Wives of Esquires, and other Gentlewomen, only Mistresses, &c.*

## To Men of Trade and Professions.

**T**O Mr G. F. Merchant in Austin Fryars, London.

To Dr R. M. in Bloomsbury-Square, London.

To Mr D. S. Surgeon, in Covent-Garden, London.

To Mr X. Y. Pewterer, in Friday-Street, London.

To Mr J. D. Writing-Master, at Rotherhith, near London.

*\* \* It will be proper to mention the Designations of the Abodes of less eminent Traders, as well as their Professions.*

To

To the Honourable the Court of Directors of the  
United Company of Merchants of ENGLAND  
trading to the EAST-INDIES ;

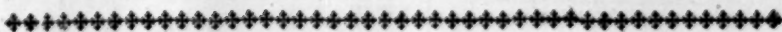
*The Humble Petition of HAMPDEN HARDY.*

S H E W E T H,

**T**H A T your Petitioner, having been bred to Writing  
and Merchants-Accompts, humbly presumes himself  
qualified to serve your Honours in the East-Indies.

Your Petitioner therefore humbly prays, Your Ho-  
nours will please to entertain him as a Writer for  
one of your Factories in India, wherein he will  
demean himself with the utmost Diligence and  
Faithfulness, and give such Security as your Ho-  
nours shall require.

*And your Petitioner shall ever pray, &c.*



R E C R E A T I O N IV.

**A** Chaife, Horse, and Harness, were together valued at  
50*l.* the Horse in Harness was worth 38*l.* 16*s.* 6*d.*  
the Chaife and Harness were estimated at 13*l.* 13*s.* Their  
several Valuations are required?

*Answer, Harness 2*l.* 9*s.* 6*d.**

Supposing that for a Quarter's Rent I paid in Money  
7*l.* 7*s.* 6*d.* and was allowed for a small Repair 18*s.* 9*d.*  
and for the King's Tax 8*s.* 9*d.* What did my Tenement  
go at a Year?

*Answer, 35*l.**

At Leicefter and several other Places, they weigh their  
Coals by a Machine, in the Nature of a Steel-yard, Wag-  
gon and all; three of these Draughts together amount to *Cwt.*  
137. 2 *qrs.* 10*lb.* and the Tare of the Waggon was *Cwt.*  
13  $\frac{1}{4}$ : How many Coals had the Customer to pay for?

*Answer, Cwt. 97. 3 qrs. 10 lb.*

*Seth* was born when *Adam* was 130 Years of Age, and 800 Years before our said Grandfire's Death: *Seth* at the Age of 105 Years, had *Enos*: He, at 90, was Father to *Cainan*, who at 70, had *Mabalaleel*. This Man, at 65, got *Jared*, who, having lived 162 Years, was Father to *Enoch*: This Patriarch, at 65 Years of Age, had *Methuselah*: And by the Time he was 187 Years of Age, his Son *Lamech* came into the World, who, at 182 Years old, was Father to *Noah*; and when *Noah* was 600 Years old, the Flood swept away the Bulk of Mankind. In what Year of the World did this happen, and how long after the Death of *Adam*?

*Answer*, 726 Years after *Adam*'s Decease.

From the Creation to the Flood was 1656 Years; thence to the Building of *Solomon*'s Temple, 1336 Years; thence to *Mahomet*, who lived 622 Years after Christ, 1630 Years: In what Year of the World was Christ then born?

*Answer*, Anno 4000.

When the Air presses with its full Weight, in very fair Weather, it may be demonstrated, that there press upon a human Body about 33905 Pounds of that fluid Matter; and in very foul Weather, when the Air is most light, but 30624 Pounds. What Difference of Weight lies on such a Body, in the two greatest Alterations of the Weather?

*Answer*, 3281 Pounds Avoirdupoiz.

If the mean Distances between the Earth and Sun be 81 Millions of Miles, and between the Earth and Moon 240 Thousands: How far are these two Luminaries alunder in an Eclipse of the Sun, when the Moon is lineally between the Earth and Sun; and in another of the Moon, when the Earth is in a Line between Her and Him?

*Answer*, Of the Sun 80760000 Miles; the Moon 81240000.

*Hipparchus* and *Archimedes* of Syracuse, about 200 Years before Christ; *Possidonius* 50 Years before the said grand Period, and *Ptolomy* 140 Years after it, all advanced the Science of Astronomy. How long did each of these Persons flourish before the Year of Christ 1750?

*Answer*, *Possidonius* 1800. *Ptolomy* 1610 Years.

What Difference is there between the Ages of *A.* born in the Year 1693, and *B.* that will be born 13 Years hence: The Question being put Anno 1750?

*Answer*, 70 Years.

Various

Various Forms of ACQUITTANCES, when an  
*Apprentice or Servant* receives Money for the  
Use of his *Master or Employer, &c.*

**R** Eceived May 13, 1751. of Mr *Adam Brown*, Nine  
Pounds, Twelve Shillings, for my Master *Daniel Cole*,  
on Account,

9 l. 12 s.

☞ *Timothy Telmony.*

Received the 24th of June, 1751. of *Clement Dandridge*,  
Forty-five Pounds, Eight Shillings, Six Pence, in full for  
my Master *Edward Ford*,

45 l. 8 s. 6 d.

☞ *George Harmless.*

Received the                      of                      of Mr *Philip Quincy*  
and Company, One hundred Pounds for Mr *Jonathan Gosling*  
and Partners,

100 l.

☞ *Richard Smithers.*

Received the                      of                      of the Honourable  
East-India Company, by the Hands of *Richard Blount, Esq;*  
Two thousand Pounds, Ten Shillings, for Mr *Durant* and  
Company,

2000 l. 10 s.

☞ *Titus Valuable.*

Received the                      of the Governor  
and Company of the Bank of England, by the Hands of Mr  
*Abraham Gualtier*, Seven thousand Forty-one Pounds, Eleven  
Shillings, for Mr *Zeuxy* and Company,

7041 l. 11 s.

☞ *Young Zanthy.*

Received                      of the Worshipful  
Company of Mercers, by the Hands of Mr *George Clerk*,  
Ninety-two Pounds, for my Father *Edward Yates*.

92 l.

☞ *James Yates.*

\* \* \* *Date each Transaction in Business according to the  
precise Time when it happened.*

Received

Received of the Right Honourable  
Sir John Eyles, Baronet, and Lord Mayor of London, Thirty  
Pounds, for the Use of the Artillery Company, London.

30 l.

☞ John Blackwell, Clerk.

Received Nov. 17. 1751. of Mr Edward Froward, Ten  
Pounds for a Quarter's Rent, due at Michaelmas last, for my  
Master Geo. Trustnone,

10 l.

☞ Clem. Dealwell.

Received the of of Mr Lawrence  
Shifter, Twenty-nine Pounds Six Shillings, in Part of a Bill of  
Ninety Pounds, due the Third Instant to Mr Simon Dealwell.

29 l. 6 s.

☞ Phineas Quiet.

Received of Mr Andrew Allpaid, by Order, and on Account  
of Mr Humphry Hoardmony, One hundred Pounds for Mr  
John Graham, and Company, this 14th of March, 1751.

100 l.

☞ Thomas Trusty.

Received the of of Mr Benj. Banker,  
by Order of Mr Nich. Factor, the Sum of One hundred  
Pounds Six Shillings Eight Pence, on Account of Mr Thomas  
Trustall of Colchester. I say, received for my Master Edm.  
Goodman, and Partner,

100 l. 6 s. 8 d.

☞ Jonas Diligent.

Received this 22d of October, 1751. of P. D. Esq; the  
Sum of Ninety-four Pounds in Cash, and an Assignment on  
Mess. R. S. and S. T. for One hundred Pounds more, which  
when discharged, will be in full for Mess. T. B. and S. N.

☞ Cash, 94 l.

☞ Assign. 100 l.

In all — 194 l.

☞ Jonas Competent.



RECRE-

## RECREATION V.

**A** Gentleman at his Death, left his eldest Son once and a half what he allotted his Daughter, and to the young Lady 1383 *l.* less than her Mother, to whom he bequeathed four Times what he left towards the Endowment of Hertford College, Oxon, viz. 1640 Guineas. I require what he intended for his younger Son, who claimed under the Will, half as much as his Mother and Sister; how much less than 30,000 *l.* did the Testator die worth; his Debts and Funeral Expences being 988 *l.* 10 *s.* *Answer, 442 l. 10 s.*

A Grant was made by the Crown, Anno 1239, which was forfeited 137 Years before the Revolution in 1688: How long did the same subsist? *Answer, 312 Years.*

*Moses* was born Anno Mundi, 2433; *Homer* 832 Years after him; *Julius Cæsar* lived 40 Years before our Saviour, and *Alexander* 312 Years before *Cæsar*: Now as Christ was incarnate 4000 Years after the Creation, the Sum of the Intervals between *Homer* and the three great Personages last mentioned, is required? *Answer, 1813 Years.*

The Semidiameter of the Earth's Orbit, or annual Path round the Sun, in the Center of the System, is about 81,000,000 of Miles; that of Venus, 59,000,000; when they are both on the same Side the Sun, they are in Perigæo; when on different Sides, in Apogæo: What is the Difference of their Distances in both those Circumstances?

*Answer, 118 Mill. of Miles.*

A young Fellow owed his Guardian 74 *l.* 18 *s.* 2 *d.* on Balance. He paid off 41 *l.* 14 *s.* 8 *d.* and then declared his Sister owed the Gentleman half as much again as himself: On hearing this, she pays off in a Pet, 13 *l.* 12 *s.* 10 *d.* and gives out that her Uncle *William* was not then less in Arrear than her Brother and she together. The Uncle hereupon pays in 24 *l.* 7 *s.* 3 *d.* And then the Uncle's Brother, who, by the Bye, was not the Uncle of those Children, for 150 *l.* undertakes to set them all clear, and has 35 *l.* 15 *s.* 5 *d.* he says, to spare: Can that be true?

*Answer, The Father was no doubt an Accomptant.*

*A. was*

*A.* was born when *B.* was 18 Years of Age : How old shall *A.* be, when *B.* is 41? And what will be the Age of *B.* when *A.* is 72?

*Answer, A.* 23. *B.* 90.

In a Company *S.* had 3*l.* 17*s.* 2*d.* more than *T.* who had six Guineas less than *R.* who had within 16*s.* 8*d.* as much as *W.* who was known to have 100 Guineas wanting ten Marks of 13*s.* 4*d.* each. Pray what Money had they among them?

*Answer, 382*l.* 1*s.* 10*d.**

The Building of *Solomon's* Temple was in the Year of the World 3000; Troy was, by Computation, built 443 Years before the Temple, and 260 before London : Now Carthage was built 113 Years before Rome, founded 744 Years before Christ, born Anno Mundi 4000; Is London or Carthage the ancients City, and how much?

*Answer, London by 326 Years.*

You were born 34 Years after me; How old shall I be when you are 17; and how old will you be when I am 70 Years of Age?

*Answer, I* 51. *You* 36.

*A.* is 17, *B.* 7. What will their Ages severally be when the Elder is double the Age of the Younger?

*Answer, A.* 20. *B.* 10.

Five notable Discoveries were made in 215 Years Time, viz. 1. The Invention of the Compass. 2. Gun-Powder. 3. Printing. 4. The Discovery of America. 5. Truth, in the Reformation. The last was brought about Anno 1517: The third 77 Years before: The second 42 Years after the first; and the fourth 148 Years after the second. The Question is, In what Year of Christ did each of these happen to be found?

*Answer, Compass, Anno* 1302. *Fire-Arms, 1344.*  
*Printing, 1440. America, 1492.*

Three and thirty Years before the Restoration in 1660, the Crown granted Demesnes, to certain Uses, for 210 Years then to come. The Proprietor in 1715, procured a reversionary Grant of 99 Years, to commence after the Expiration of the first: In what Year of Christ will the second Term end?

*Answer, Anno* 1936.

*Trajan's*

## R E C R E A T I O N V. 25

*Trajan's* Bridge over the Danube is said to have had 20 Piers to support the Arches, every Pier being 60 Feet thick, and some of them were 150 Feet above the Bed of the River; they were also 170 Feet asunder: Pray what was the Width of the River in that Place; and how much did it exceed the Length of Westminster-bridge, which is about 1200 Feet from Shore to Shore, and is supported by 14 Piers, making the Number of Arches 15?

*Answer,* The Danube in that Place was 3570 Feet broader than the Thames at Westminster.

A public Edifice was finished toward the Close of the 10th of King *John*, who began his Reign 134 Years after the Conquest in 1066; and it stood till within 70 Years of the Peace of Utrecht, in 1713: Of what Duration was it?

*Answer,* 433 Years.

The Powder-Plot was discovered 88 Years after the Reformation, in 1517: The Murder of King *Charles* the First was committed 43 Years after that Discovery: The Accession of the Brunswick Family to the Crown, was in 1714; just 54 Years after the Return of King *Charles* the Second, who had lived in Exile ever since the Death of his Father *Charles* the First: How long was that?

*Answer,* 12 Years.

*A.* is 13 Years younger than *B.* and 17 Years older than *C.* who in the Year 1711, was known to be 24 Years of Age: How old was each of these Persons in 1733?

*Answer,* *A.* 63. *B.* 76. *C.* 46.

*Arphaxad* was born to *Shem* two Years after the Deluge, and 500 before his Father's Death; but at 35 Years of Age he had *Selah*, who at 30 was Father to *Eber*; who, at 34, had *Peleg*, and he lived 430 Years after that: The Question is, Whether *Shem* or *Eber* died the first; and at ninescore and fourteen Years after the Death of the longer Liver, what Interval might be wanting to compleat the Term of 1000 Years after the Flood?

*Answer,* *Eber* was the Survivor by 29 Years.

Interval 275 Years.

*B.* was born 14 Years after *C.* who came into the World 19 Years before *A.* who was 23 Years of Age eight Years ago: What then is the Age of *D.* who is within 22 Years of being as old as those three together?

*Answer,* 95 Years.

Various Forms of ACQUITTANCES upon Receipt  
of Money by MASTERS, AGENTS, and MEN  
of BUSINESS.

Received the 29th of July, 1751, of Mess. *Samuel and Simon Surepay*, Five hundred and Forty Pounds, on Account,

540 l.

⌘ *William Percival.*

Received the \_\_\_\_\_ of \_\_\_\_\_ of the Right Honourable *Arthur Onslow*, Esq; the Sum of Two hundred and Fifty Pounds, in full of all Demands, for Self and Company,

250 l.

⌘ *Josiah Milner.*

Received the \_\_\_\_\_ of \_\_\_\_\_ of Mr *Clerk Powel*, the Sum of Ten Pounds Ten Shillings, in Part of my growing Salary and Subsistence,

10 l. 10 s.

⌘ *Hamilton Horseman.*

Received the \_\_\_\_\_ of \_\_\_\_\_ of Mr *Charles Torriano*, Twenty five Pounds, in full for the Difference of Two thousand Five hundred Pounds, Bank Stock,

25 l.

⌘ *Jacob Farmer.*

Received the 19th of June, 1751, of Mr *James Shaw*, Thirty Pounds, in full for Six Months Interest of Twelve hundred Pounds, due at Lady-Day last,

30 l.

⌘ *Gabriel Growth.*

Received the \_\_\_\_\_ of \_\_\_\_\_ by the Order, and for the Use of Mr *Henry Marr*, of Mr *Stephen Stone*, Eight Pounds Ten Shillings, and allowed for Taxes and Repairs One Pound Ten, together the Sum of Ten Pounds, in full for a Quarter's Rent, due at Michaelmas last,

10 l.

⌘ *Randal Rentgather.*

Received

*Various Forms of Acquittances.*

27

Received of Mr *Lewis Landlove*,  
Twenty five Pounds, in full for half a Year's Rent, due at  
Christmas last, out of which, deducted for Taxes Five Pounds,  
and for Repairs Two Pounds. I say received for, and by  
Order of *Robert Richer*, Esq;

25 l.

⌘ *Christopher Countwell.*

Received by the Hands of Mr *Peter Prentice*,  
by Order of *Chamberlain Trustee*, Esq; Thirteen Pounds Seven  
Shillings in Money, allowed for Taxes Thirty-three Shillings,  
in all Fifteen Pounds, being for half a Year's Rent due at  
Lady-Day last from Capt. *Richard Roundears*.

15 l.

⌘ *Martin Moore.*

Received of the Executors of *Charles*,  
late Earl of Glendore, by the Hands of Mr *Isaac Cavendish*,  
the Sum of Seventy-five Pounds, in full for my half Year's  
Annuity, due at Lady-Day last,

75 l.

⌘ *Ann Bridgman.*

Received May 23, 1757, of the Right Reverend *Edward*,  
Lord Bishop of Durham, by the Hands of Mr *Stephen Rainer*,  
the Sum of Ninety Pounds, and is in full for Three Quarterly  
Payments of my Annuity, due at Michaelmas, Christmas, and  
Lady-Day last,

90 l.

⌘ *Charlot Crusty.*

Received of Mr *A. B.* the Sum of Ten Pounds in Money,  
and a Note of his Hand, bearing equal Date with this, for  
Fourteen Pounds more; which Note, when paid, will be in  
full of all Demands to this Day of

⌘ *Charles Cautious.*

Received of *Robert Ayloff*, Esq; and  
Owners of The Prince Frederick, the Sum of Seventy-three  
Pounds Ten Shillings, in full for Cordage, Tackle, and Trim-  
ming furnished the said Ship,

73 l. 10 s.

⌘ *Samuel Clucky.*

PROMISSORY NOTES by BANKER'S  
Apprentices and Servants.

London, Jan. 27, 1757.

I Promise to pay the Honourable *Charles Villiers*, Esq; or  
Bearer, on Demand, Fifty Pounds,  
For Sir *Richard Daventry* and Partners,

50 l.

*Charles Streeke.*

London,

I promise to pay to the Honourable Directors of the English  
Company trading to East-India, or Bearer, on Demand, Four  
hundred Pounds,

For my Father *James Smith*,

400 l.

*Thomas Smith.*

London,

I promise to pay the Royal African Company, or Bearer,  
on Demand, Three thousand Six hundred and Forty-four  
Pounds Thirteen and Six Pence,

For my Master *Jennings* and *Willbraham*,

3644 l. 13 s. 6 d.

*Adam Tellmony.*

MASTER'S PROMISSORY NOTES.

I Promise to pay Mr *Edward Jones*, or Bearer, on Demand,  
Seven hundred Pounds. April 14, 1757.

700 l.

*Simon Sogood.*

I promise to pay to the Governor and Company of the Bank  
of England, Nine thousand Pounds,

For Self and Partners. July 6th, 1757.

9000 l.

*Francis Fairfax.*

London,

1757.

I promise to pay *Jos. Penington*, Esq; Cashier of his Ma-  
jesty's Revenue of Excise, or Order, Forty Days after Date,  
Four hundred and Thirty Pounds, Value received,

430 l.

*Conrade Collector.*

I pro-

*Promissory Notes.*

29

I promise to pay *Paul Portfoken*, Esq; or Order, on Demand, Three hundred Ninety-four Pounds Two Shillings and Six Pence, Value received, this of 1757.

394 l. 2 s. 6 d.

☞ *Timothy Theobalds.*

I promise to pay Sir *Joseph Jebb*, or Order. the Sum of Thirty Pounds in Manner following; Ten Pounds, Part thereof, Two Months after Date, Ten Pounds more the 17th of March next, and the remaining Ten Pounds the 24th of June next following, the Value received: Witness my Hand, at London, the of 1757.

30 l.

*Daniel Douglas.*

Bromley, May 10, 1757. 100 l.

Borrowed and received of Mr *Aaron Goodfriend*, the Sum of One hundred Pounds Sterling, which I promise to pay the said *Aaron Goodfriend*, or Order, upon Demand: Witness my Hand,

Witness { *John Brown.*  
*George Radford.*

*Nic. Needham.*

I promise to pay to Capt *Alexis Edgecomb*, or Order, on Demand, Eighteen Pounds, Eight and Nine Pence, furnished by my Order to Lieutenant *Charles Cornwall*, as appears by his Receipts, delivered this 12th of December, 1757, to

18 l. 8 s. 9 d.

*Hugh Harrold.*

London, July 5, 1757.

I promise to furnish Mr *Gregory Fitz-Harding*, with Bills of Ex<sup>o</sup>. to the Value of Five thousand Pounds Sterl. at current Exchange, payable to himself, or Order, in Messina, the next ensuing Fair: Value of Sir *John Trevor* received,

5000 l.

☞ *Edward Effington.*

I promise to pay to *Gregory Goosequill*, Esq; or Order, the Sum of Fifty Pounds, on Demand, after Receipt of a Bill of Ex<sup>o</sup>. drawn the 20th current by *Humphry Herringbone*, on *Henry Dasset* of Southampton, Maltster, for the like Sum payable to *William Pierce*, Esq; or Order, which said *Gregory Goosequill* has indorsed to me, this 28th of January, 1757.

59 l.

*Alfred Dunning.*

I pro-

I promise to return her Grace the Dutches Dowager of *Tradegar*, or Order, on Demand, one Casket of Jewels, sealed, One hundred Ounces of Gold Plate, Three hundred and fifty of Ditto Silver, Seventy Carraets of Oriental Pearl, and a Thousand Pound Bank Note, received of her said Grace.

For Self and Company, Nov. 19, 1757.

¶ *Trojan Trusty.*

Received of *W. L. Esq;* Nine Deeds, all relating to his Estate in the Parish of Dovebridge, near Utoxeter; which I promise to return the said *W. L.* or Order, undamaged, on Demand. Witness my Hand, this                      Day of

*Roger Norton.*

Promissory Notes, for a valuable Consideration, should always mention the *Value Received*, if the Thing itself be not specified; this gives them Validity in a Court of Judicature.

A Promissory Note, mentioning *Order*, is indorsible from one Person to another, which is done by the present Possessor's writing his Name on the Back of it, and delivering it up to the Party to whom he intends to assign over his Property therein.

It is unnecessary to have a Promissory Note payable to *Bearer* indorsed, if you are satisfied the Note is good.

The delivering up a Promissory Note to the Person who signed it, is a sufficient Voucher of its being paid; nor is there any Need of writing a Receipt thereon.

Promissory Notes and Book-Debts, if not legally demanded in the Space of Six Years, cannot be recovered by Law.

If you keep a Promissory Note on *Demand*, in your own Hands above Three Days, and the Person it is upon should fail, the Loss will be your own; but if he fail within the Three Days, it will light, in *Equity*, on the Person that paid it you.



*RECRE*

## RECREATION VI.

**J**ACOB, by Contract, was to serve *Laban* for his two Daughters 14 Years, and when he had accomplished 11 Years, 11 Months, 11 Weeks, 11 Days, 11 Hours, and 11 Minutes: Pray how long had he yet to serve?

*Answer*, 1 Yr. 9 Mon. 3 Wk. 2 Dys. 12 Ho. 49 Min.

Of the noble Family of *Cornaro*, the Grandfire's Age was 134 Years. and he was 93 Years older than the Son, at the Time when the Son and Father's Age together made 112 Years: Distinguish their Ages? *Answer*, Son 41, &c.

*B.* was 14 Years old when *C.* was 25: How old shall *C.* be when *B.* comes to be 25? *Answer*, 36.

*K.* is 19 Years older than *L.* who was 27 Years of Age in the South-Sea Year, 1720: How old is *M.* in 1740, who, in the Year 1738, was within 24 Years of being as old as both of them together? *Answer*, 87.

England was conquered by *William I.* Oct. 4, 1066; his Son *William II.* came to the Crown, Sept. 9, 1087, and left it Aug. 2, 1100; *William III.* received it Feb. 3, 1689, and died March 8, 1701: How many Days did each of these Princes govern, respect being had to the intercalary Days (added to February, every Leap-Year) as they rose in the Course of Time?

*Answer*, *Will. I.* 7645 Days. *Will. II.* 4710 Days.

*Will. III.* 4416 Days.

Note, Every fourth Year is Leap-Year or Bissextile: To find which are such, divide the Year of our Lord by 4, and when nothing remains, those are the Leap-Years; and, to such, you add one Day more than 365.

*B.* Born 161 Years ago, died when *C.* was 47 Years of Age, who it seems came into the World 180 Years since, and out-lived *B.* 43 Years: The Sum of the Ages of these two Persons is required? *Answer*, 118 Years.

If *Sampson* was born 17 Years after *Timothy*, and *Timothy* 26 Years before *Jacob*, who 28 Years hence will be just 50: In

In what Year of Christ were they severally born; the Question being proposed Anno 1750?

*Answer, Jacob 1728. Sampson 1719. Timothy 1702.*

*Richard* the First succeeded his Father *Henry II.* July 7, 1189; *John* his Brother, succeeded him, April 6, 1199. *Richard* the Second succeeded *Edward* the Third on the 21st of June 1377; and was deposed by *Henry IV.* on the 30th of September, 1399. *Richard* the Third caused his Nephew *Edward V.* and his Brother, to be murdered on the 18th of June, 1483; and was slain himself on the 22d of August, 1485. How many Days was the Realm governed by the Three *Richards*, respect being still had to the intercalary Days as they happened?

*Answer, 12492 Days.*

*B.* born Anno 1108, lived 48 Years before *C.* who was 113 Years senior to *D.* and *X.* was 114 Years before *Y.* who was 74 Years after *Z.* born Anno 1527: In what Years of Christ were these Men severally born?

*Answer, C. 1156. D. 1269. X. 1487. Y. 1601.*

*A.* born 445 Years before the Year 1733, died Anno 1362; *B.* born 37 Years ago, will die 18 Years hence; *C.* born 256 Years ago, died 197 Years since; *D.* born Anno 1578, lived till within 75 Years of the said 1733: The Length of these People's Lives is severally required?

*Answer, A. 74. B. 55. C. 59. D. 80 Years.*

*A.* born Anno Christi 318, lived 207 Years before *B.* who lived 104 Years after *C.* who was Successor to *D.* 84 Years; *E.* was also 112 Years after *D.* but Predecessor to *F.* by 47 Years: In what Year of Christ did each of these Gentlemen flourish?

*Answer, B. 525. C. 421. D. 337. E. 449. F. 496.*

If I am 42 Years older than you now, What will be the Difference of our Ages 14 Years after my Decease, in case you shall then survive?

*Answer, 28 Years.*

A Snail in getting up a May-pole, only 20 Feet high, was observed to climb 8 Feet every Day, but every Night he came down again 4 Feet: In what Time by this Method did he reach the Top of the Pole?

*Answer, in 4 Days.*

## BILLS OF PARCELS.

The Honourable the Lady Aspley,

Bought of Lemuel Linnen-Draper and Partner.

	5.	d.	l.
16 Ell of Dowlas	at 1 . 4	4	—
22 $\frac{1}{2}$ Ells of Holland	at 3 . 4	4	—
1 Ps. of Cambrick	—	—	—
A Ps. of Muffin	—	—	—
85 $\frac{1}{2}$ Ells of Diaper	at 1 . 10	10	—
19 $\frac{1}{2}$ Ells of Damask	at 4 . 3	3	—

Madam Strawberry,

*Bought of Manywords Milliner,*

	5.	d.	l.
15 ½ Yards of flowered Ribband	at 2	3	—
3 Pair of Roman Gloves,	at 9	4	Pair
6 Dozen of Irish Lamb, Ditto	at 1	3	—
7 Sarcenet-Hoods, white	at 4	6	each
15 Fans, French Paper Mount	at 3	3	—
A Ps. of Mechlin Lace, 16 Yards	at 13	10	Yard
			l. 22 . 14 . 5½

The Right Honourable the Countess of Night and Day,

1757.

Bought of Mary Tombs.

		<i>l.</i>	<i>s.</i>	<i>d.</i>	
9 Feb.	36 China Plates	—	—	—	at 0 . 3 . 8 each — <i>l.</i>
	18 Dishes, Ditto	—	—	—	at 0 . 10 . 6 —
	2 $\frac{1}{2}$ Pair of Jars, and a Pair of Beakers, allowed	—	—	—	—
	A Tea-Table Set complet	—	—	—	—
	Indian Sprig'd Muslin, 1 Ps. qt. 14 $\frac{1}{4}$ Yards	—	—	—	at 0 . 9 . 0 $\frac{1}{4}$ Yrd.
	Fine Chints, 10 Ps.	—	—	—	at 3 . 3 . 6 $\frac{1}{4}$ Ps. —
					13 . 10 . 6
					3 . 18 . 4

*l.* 71 . 14 . 2  $\frac{1}{2}$

Mrs Frances Pindust,

Bought of Isaac Hosier, 10 Apr. 1757.

		<i>s.</i>	<i>d.</i>	
15	Pair of Women's Worsted, mixt	—	—	at 5 . 7 $\frac{1}{4}$ Pair — <i>l.</i>
23	Pair of Men's Silk	—	—	at 17 . 4 —
22	Pair of Men's Yarn	—	—	at 3 . 2 —
18	Pair of Norwich Hose	—	—	at 4 . 9 —
38	Pair of Thread	—	—	at 3 . 4 —
13	Pair of Women's Gloves, Silk	—	—	at 4 . 8 —

*l.* 41 . 4 . 11

Mrs Sarah Johnson,

1757.

3 Apr.	7 Dozen of Malaga Lemons	—	—	at 2 . 3	4 <sup>p</sup> Dozen — l.
	8 $\frac{1}{2}$ Hundred of Lisbon, Ditto	—	—	at 7 . 2	4 <sup>p</sup> Hund. —
	9 Ropes of Spanish Onions	—	—	at 1 . 6	each —
	1 Bushel of Ditto Chefnuts	—	—	—	—
	43 Dozen of best China and Seville Oranges	—	—	at 1 . 2	4 <sup>p</sup> Dozen —
	12 Pomegranates	—	—	at 0 . 4 $\frac{1}{2}$	each —
					0 . 7 . 10

[ 35 ]

l. 7 . 12 . 8

17

Mr Claude Cockson,

1757.

Bought of Robert Fishmonger and Partner.

27 Mar.	3 Hundred of Haberdine	—	—	at 7 . 10 . 6	each l.
	1 $\frac{1}{2}$ Hundred of Ling	—	—	at 8 . 12 . 6	—
	4 $\frac{1}{2}$ Hundred of Stockfish	—	—	at 4 . 10 . 6	—
	4 Kegs of Sturgeon	—	—	at 0 . 16 . 10 $\frac{1}{2}$	—
	6 $\frac{1}{2}$ Barrels of Herrings	—	—	at 3 . 10 . 2	—
	95 Dried Salmon	—	—	at 0 . 1 . 2	—

l. 87 . 11 . 11

James Bateman, Esq;

Bought of Clement Coffeefeller, Feb. 10, 1757.

27 $\frac{1}{4}$ Pound of Smyrna Coffee	—	at 5	. 8 $\frac{1}{2}$ Pound.	— L.
33 Pound of Mocha, Ditto	—	at 5	. 4	—
26 $\frac{1}{2}$ Pound of Imperial Tea	—	at 25	. 0	—
10 $\frac{1}{4}$ Pound of best Bohea	—	at 14	. 6	—
13 Pound of Royal Green Tea	—	at 18	. 8	—
21 Pound of Sugar double refined	—	at 1	. 0 $\frac{1}{2}$	—

Sum of Great Britain L. 70 . 13 . 4

The Honourable Mrs Vaughan,

Bought of Simon Salter. and Partner,

1757.		s.	d.	
5 June 13 $\frac{1}{2}$ Pound of Anchovies	—	at 1	. 4 $\frac{1}{2}$ Pound.	— L.
30 Pound of Capers	—	at 0	. 10 $\frac{1}{4}$	—
12 $\frac{1}{4}$ Pound of Salt-petre	—	at 1	. 2 $\frac{1}{2}$	—
2 $\frac{1}{2}$ Gall of pickled Mushrooms	—	at 3	. 7 $\frac{1}{2}$ Quart.	—
4 $\frac{1}{2}$ Gall. of Lucca Oil	—	at 12	. 0 $\frac{1}{2}$ Gallon.	—
A Westphalia Ham, wt. 20 lb.	—	at 0	. 11 $\frac{1}{2}$ Pound	—

L. 8 . 8 . 7

Mr Edward Shakespear,

Bought of James Peuterer, and Janathan Brasier.

1757.

Oct. 20.	Hard-metal Plates, 3 doz. wt. 50 lb.	—	at	1 . 4	4 <sup>1</sup> / <sub>2</sub> Pound.	l.
	8 Dishes Ditto, a Monteth, and Colender, wt. 40 lb.	—	at	1 . 6	—	—
	A Copper, with a discharging Cock, wt. 66 <sup>1</sup> / <sub>2</sub> lb.	—	at	1 . 4 <sup>1</sup> / <sub>2</sub>	—	—
	Iron-Work to Ditto, and a Crane, wt. 97 lb.	—	at	0 . 2 <sup>1</sup> / <sub>2</sub>	—	—
	A Stove Grate, with Shovel, Tongs, Poker and Fender at	—	—	—	—	1 . 18 . 6
	A large Brass Pot and Saucepan, wt. 38 lb.	—	at	1 . 7	—	—

l. 16 . 19 . 0

Mr John Doyley,

Bought of Ferdinand Furrier, May 5, 1757.

	Coney Skins, 1300	—	—	at	13 . 6	4 <sup>1</sup> / <sub>2</sub> Hund.	l.
	Beaver, 180 lb.	—	—	at	7 . 8	4 <sup>1</sup> / <sub>2</sub> Pound.	—
	A Sable Muff and Tippet, allowed	—	—	—	—	—	21 . 0 . 0
	Fitch Skins, 90	—	—	at	0 . 3 <sup>1</sup> / <sub>2</sub>	4 <sup>1</sup> / <sub>2</sub> Skin.	—
	Otter Skins, 50	—	—	at	3 . 0	—	—
	Hare Skins, 140	—	—	at	9 . 6	4 <sup>1</sup> / <sub>2</sub> Hund.	—

l. 108 . 5 . 0 <sup>1</sup>/<sub>2</sub>

Mr Edward Cordwainer,

Bought of Adam Leatherfeller.

1757.			s.	d.	
Nov. 17.	Large Oiled Lamb Skins, 215	—	at 1.	3½	4d Skin. l.
	Goat Skins, 130	—	at 0.	11½	—
	Allorned Sheep Skins, 137	—	at 1.	3	—
	Calves Skins, 19	—	at 4.	3	—
	Oiled Buck, 15	—	at 12.	9	—
	Russia Hides, 82	—	at 12.	9	—

l. 94 . 8 . 4

[ 38 ]

Capt. John Elford,

Bought of Thomas Cheesemonger.

1757.		Cwt.	qr.	lb.	l.	s.	d.	
Dec. 21.	Old Cheshire Cheeses, 12	5	2	24	at 1.	17.	4	4d Hund. l.
	Glocestershire Cheeses, 45	4	2	10	at 1.	12.	6	—
	Firkins of Butter, 12	—	—	—	at 1.	10.	0	each —
	Stilton Cheeses, 93	2	3	25	at 2.	16.	10	4d Hund.
	Flitches of Bacon, 7	—	wt. 49	Stone.	at 0.	3.	4	each. —
	Suffolk Butter, 12 Ways	—	—	—	at 8.	3.	8	—

l. 150 . 18 . 9

Mr *Jonathan Marriot,*

1757.

Bought of *Geo. Grocer and Company.*

	Cwt.	qr.	lb.	l.	s.	d.	
Mar. 12.	Sugar, 2 Hhds.	—	17 . 2 . 17	—	at 1 . 13 . 10	48	Hund. — l.
	Raisins, 11 Barrels	—	12 . 1 . 19	—	at 1 . 14 . 5	—	—
	Tobacco, 1 Hhd.	—	4 . — . 12	—	at 4 . 19 . 4	—	—
	Rice, 1 Barrel	—	1 . — . 15	—	at 2 . 16 . 4	—	—
	Pepper, 1 Bag	—	1 . 3 . 19	—	at 3 . 12 . 4	—	—
	Brimstone	—	2 . 1 . 19	—	at 1 . 19 . 1	—	—
	Bees-Wax, 4 Cakes	—	2 . 2 . 12	—	at 1 . 18 . 4	—	—

Mrs *Fane Somerset,*

1757.

Bought of *Edmund Brisk, and Osward Obliging.*

		s.	d.	
Nov. 9.	12 $\frac{1}{2}$ Yards of rich Brocaded Sattin	—	at 18 . 6	48 Yard. — l.
	6 Yards of Mohair	—	at 4 . 2	—
	25 $\frac{1}{4}$ Yards of Paduasoy	—	at 11 . 8	—
	15 $\frac{1}{2}$ Yards of flowered Damask	—	at 8 . 8	—
	34 $\frac{1}{4}$ Yards of Poplin	—	at 3 . 0	—
	12 $\frac{1}{2}$ Yards of Italian Mantua	—	at 7 . 6	—
	30 Yards of double Taffaty	—	at 2 . 9	—

l. 48 . 8 . 9  $\frac{1}{2}$

When the Money is paid down, either of the Partners may write, viz.

Received then presently of *Madam Somerset,* the Sum of Forty-eight Pounds, Eight Shillings Six Pence, in full of all Demands, for Self and Partner,

*Osward Obliging.*

Mr Charles Thorold,

Bought of Sir William Ashurst and Company, Feb. 8, 1757

	s.	d.	Yard.	l.
10 $\frac{1}{2}$ Yards of Yorkshire Cloth	—	at 6	6	—
7 Yards of fine Spanish Black	—	at 16	3	—
6 $\frac{1}{4}$ Yards of fine Grey Cloth	—	at 15	9	—
16 $\frac{1}{4}$ Yards of Frieze	—	at 3	6	—
4 Yards of second Drab	—	at 15	6	—
5 $\frac{7}{8}$ Yards of superfine Spanish Cloth	—	at 18	6	—
31 Yards of Livery Scarlet Cloth	—	at 13	0	—

l. 46 . 0 . 7  $\frac{1}{2}$

[ 40 ]

Received at the same Time, the full Contents for Sir William Ashurst and Company,  $\&$  Michael Medcalf.

RECRE-

## RECREATION VII.

**T**HE first Queen *Mary* came to the Crown, July 8, 1553; she reigned 5 Years, 4 Months, and 9 Days; her Sister *Elizabeth* succeeded, and *James I.* came to her Throne the 14th of March 1602; he left it to his Son *Charles I.* on the 27th of March 1625, who was forced from it, Jan. 30, 1648. The Question is, How many Days did these Princes reign, and at the Death of *Charles I.* how long had England been under an uninterrupted Succession of Protestant Princes (*Mary I.* being the last professed Papist that enjoyed the Crown) not neglecting the intercalary Days in February, as before?

*Answer, Eliz.* 16188. *James I.* 8049.

*Charles I.* 8709 Days.

A Dealer bought two Lots of Snuff, that together weighed *Cwt.* 9. 100 *lb.* for 97 *l.* 17 *s.* 6 *d.* Their Difference in Point of Weight was *Cwt.* 1. 2 *qr.* 16 *lb.* and of Price 8 *l.* 13 *s.* 3 *d.* Their respective Weights and Values are required?

*Answer,* { Lot. 1. *Cwt.* 5 . 86 *lb.* Cost 53 *l.* 5 *s.* 4  $\frac{1}{2}$  *d.*  
 { Lot. 2. *Cwt.* 4 . 14 *lb.* 44 *l.* 12 *s.* 1  $\frac{1}{2}$  *d.*

My Purse and Money, quoth *Dick*, are worth 12 *s.* 8 *d.* but the Money is worth seven of the Purse: Pray what was there in it?

*Answer,* 11 *s.* 1 *d.*

By God's Blessing upon a Merchant's Industry, in ten Years Time he found himself possessed of 13000 *l.* It appeared from his Books, that the last three Years he had cleared 873 *l.* a Year, the three preceeding but 586 *l.* a Year; and before that but 364 *l.* a Year. The Question is, What was the State of his Fortune at every Year's End that he continued in Trade; and consequently, what had he to begin with?

*Answer,* 7167 *l.* Original Stock.

*A.* born Anno 1441, lived till *B.* was 7 Years of Age, which was 23 Years before the Reformation, in 1517. *B.* survived this remarkable Æra just 49 Years; *C.* born 9 Years after the Death of *A.* lived but till *B.* was 36 Years of Age: The Sum of the Ages of these three Persons is required?

*Answer,* Their Sum is 152 Years.

*Sam* was born 28 Years before *Toby*, who died at 12, and lived 19 Years after him, *Rachael* came to light when *Sam* was 16, and died 11 Years before him. *Joshua*, when *Rachael* was 7 Years, being himself then 14, went abroad, where he continued 9 Years, and returning, survived *Rachael* four Years. How old was each of these, and what is the Sum of their Ages?

*Answer*, Sum 146 Years.

A Grant was made Dec. 14, in the 10th of *Henry I.* who began his Reign Aug. 2, 1100; it was resumed Nov. 19, in the 4th of *Henry III.* who came to the Crown Oct. 19, 1216; it was revived the 16th Day of July, in the 13th of *Henry VII.* who ascended the Throne Aug. 22, 1485: But it was a second Time revoked, and finally suppressed in the 16th of his Successor *Henry VIII.* on the 10th of May. Now as this Man's Father died July 21, 1509; the Question is, How many Days was this Grant in Force, and how many did it lie dormant?

*Answer*, 49947 Days in Force; superseded 101778 Days.

*A.* Born Anno 1438, died at 48 Years of Age; *B.* died Anno 1502, aged Threescore and seventeen; *C.* in the Year 1577, was 22 Years of Age, and survived that Time 54 Years; *D.* Anno 1616, had lived just half his Time, and died in 1648; *E.* was 13 Years old, at the Death of *D.* and 14 Years after that, was Father to *F.* who was 31, when his Son *G.* was born; who at his Grandfire's Death was 7 Years of Age: The Years of Christ, wherein these Men were born, and the Year wherein the first Five of them died, are severally required?

*Answer*, { Birth, *A.* 1438. *B.* 1425. *C.* 1555. *D.* 1584.  
Demise, 1486. 1502. 1631. 1648.  
Birth, *E.* 1635. *F.* 1662. *G.* 1693.  
Demise. 1700.

*A.* born 17 Years after *C.* and 13 before *B.* died 42 Years before the present King's Inauguration in 1727, aged 47 Years; *A.* died Anno 1712, and *B.* exactly 8 Years before him: *D.* born 23 Years before *C.* died at 64; *E.* born 11 Years after *B.*'s Death, will die 12 Years after the Year 1733; and *F.* born just in the Midway of the Interval, between the Births of *A.* and *D.* is not to reach the Time of *E.*'s Death by 14 Years: What is the Sum of all their Ages, and which of them lived longest?

*Answer*, The Sum 398 Years. *F.* Senior by 22 Years.

A Person

A Person said he had 20 Children, and that it happened there was a Year and half between each of their Ages; his eldest was born when he was 24 Years old, and the Age of his youngest is now one and twenty: What was the Father's Age?

*Answer*,  $73\frac{1}{2}$  Years.

A Sheep-Fold was robbed three Nights successively; the first Night half the Sheep were stolen, and half a Sheep more; the second Night half of the Remainder were lost, and half a Sheep more; the last Night they took half what were left, and half a Sheep more, by which Time they were reduced to Twenty: How many were there at first?

*Answer*, 167.

The Silk Mill at Derby contains 26586 Wheels, and 97746 Movements, which wind off, or throw 73726 Yards of Silk every Time the great Water-Wheel, which gives Motion to all the rest, goes about, which is three Times in a Minute. The Question is, How many Yards of Silk may be thrown by this Machine in a Day, reckoning ten Hours a Day's Work, and how many in the Compass of a Year deducting for Sundays and great Holidays 63 Days, provided no Part of it stand still?

*Answer*, 40077453600.

What Difference is there between twice eight, and twenty, and twice twenty eight: As also between twice five, and fifty, and twice fifty five?

*Answer*, 20. *Answer*, 50.

What is the Difference, and what the Sum of six dozen Dozen, and half a dozen Dozen?

*Answer*, Diff. 792. Sum 936.

What Number taken from the Square of 54, will leave 19 Times 46?

*Answer*, 2042.

Subtract 30079 out of fourscore and thirteen Millions, as often as it can be found, and say what the last Remainder exceeds or falls short of 21180?

*Answer*, Remainder 4631 more.

What Number, added to the forty third Part of 4429, will make the Sum 240?

*Answer*, 137.

What Number, deducted from the 26th Part of 2262, will leave the 87th Part of the same?

*Answer*, 61.

# BILLS ON BOOK-DEBTS.

To the Right Honourable the Lord *Bolsfer*, Dr

To *Paul Pursproud*, Upholder.

1757.

April 19.	A rich Crimson Damask Bed, laced, compleat	—	—	—	—
May 5.	A Set of Window-Curtains, and Vallance, Ditto	—	—	—	—
7.	A fine Carpet, Counterpane, and an Otter-down Quilt	—	—	—	—
June 6.	A Crimson Velvet Easy Chair, and 2 Stools, Ditto	—	—	—	—
13.	A wrought Dimity Bed, and Furniture compleat	—	—	—	—
Aug. 10.	A Down-Bed, Bolster, Pillows, with a Mattress and Quilt	—	—	—	—
	Chairs 10, with Two-armed Ditto, Walnut-tree Frames	—	—	—	—
Nov. 20.	A Fire-Screen, Bed-Table, and Dressing-Glafs	—	—	—	—
	The Lady <i>Wanton</i> 's Picture in a rich Frame carved	—	—	—	—
		75	.	—	.
		16	.	11	.
		12	.	10	.
		13	.	7	.
		28	.	18	.
		15	.	—	.
		34	.	12	.
		8	.	14	.
		21	.	—	.

Sum l.

[ 44 ]

If a Servant receives the Bill, let the Receipt run thus :

Received the 30th of December, 1757, of the Right Honourable the Lord *Bolsfer*, by the Hands of  
Mr *Simon Steward*, the full Contents, for my Master *P. Pursproud*.

¶ B. Batchelor.



**Mr James Shortmeasure, Dr**

To Walstone Winecooper.

		s.	d.	l.
Mar. 28.	Palm Sack, 18 Gallons	—	at 8 .	6 <sup>4</sup> / <sub>9</sub> Gall. —
Apr. 13.	Port Red, 35 Gall.	—	at 5 .	4 —
May 26.	Sherry, 17 Gall.	—	at 6 .	6 —
31.	Rhenish, 19 Gall.	—	at 6 .	8 —
July 13.	White Lisbon, 32 Gall.	—	at 4 .	10 —
20.	A double Chest of Florence agreed for	—	—	— 4 . 0 . 0
Aug. 30.	10 <sup>1</sup> / <sub>2</sub> Dozen of best Burgundy	—	at 50 s.	4 <sup>4</sup> / <sub>9</sub> Doz. —

The Reverend Mr Euclid Peachy, Dr

To John Percival and Partners.

1757.		s.		d.		l.	
Mar. 27.	Oats	—	—	5 Qrs.	—	at 2 . 3	—
Apr. 9.	Beans	—	—	9 Bush.	—	at 4 . 10	—
May 16.	Bran	—	—	7 Qrs.	—	at 1 . 10	—
June 19.	Tares	—	—	19 Bush.	—	at 1 . 11	—
24.	Peas	—	—	16 Bush.	—	at 3 . 11½	—
July 2.	Pale Malt	—	—	28 Bush.	—	at 3 . 2	—
17.	Hops	—	—	17 Pound	—	at 1 . 4 each	—

Mess. Drake and Compton, Drs.

To Richard and Jacob Broughton, Dyers.  
For Dying the Goods following, delivered  $\frac{1}{4}$  Order, to Edward Evelyn, Packer.

1757.				l.	s.	d.		l.
May	7.	Exeter Stuffs, yellow	—	70	Ps.	—	at 0. 14. 0	$\frac{1}{4}$ Ps. —
	13.	Norwich Ditto, blue	—	30	—	—	at 0. 11. 6	—
	20.	Tamies, black	—	42	—	—	at 0. 12. 8	—
July	1.	Colchester Bays, green	—	28	—	—	at 0. 9. 0	—
	28.	Camlets, orange	—	21	—	—	at 0. 15. 0	—

l. 121. 4. 0

Mr Roland Upbolder, Dr.

To William Warehouse and Company.

1757.				l.	s.	d.		l.
Oct.	7.	Superfine $\frac{1}{2}$ Blankets	—	17	Pr.	—	at 1. 3. 10	—
	9.	Medium Ditto	—	13	—	—	at 0. 13. 6	—
		Harrateen blue	—	31	Ps.	—	at 2. 5. 8	—
Nov.	6.	Cheney Ditto	—	20	—	—	at 1. 18. 0	—
	18.	Green Lintsey's	—	10	—	—	at 1. 8. 0	—
Dec.	9.	15 Printed Callico Quilts	—	8	—	—	at 0. 16. 8	—

l. 164. 6. 4

The Honourable Sir Michael Newton, Knight of the Bath, Dr

To Thomas Goldsmith.

	oz.	dwt.	gr.	s.	d.
May 31. A Silver Set of Casters	—	—	wt. 25 . 10 . 10	—	at 7 . 9 $\frac{1}{2}$ sz. l.
July 7. Half a Doz. Soup Plates	—	—	85 . 14 . 15	—	at 6 . 6 —
10. A Silver Tea-pot and Lamp	—	—	29 . 16 . 15	—	at 6 . 4 —
Aug. 9. A large Punchbowl	—	—	67 . — . 16	—	at 6 . 10 —
Nov. 6. A Dozen Silver Spoons	—	—	33 . 11 . 10	—	at 6 . 2 —
11. A Dozen Desert Knives, Forks, and Spoons, with a Shagreen Case	—	—	—	—	40 . 0 . 0

l. 120 . 8 . 11

Mrs Ann Finch, Dr

To Samuel Silkman and Partner.

	lb.	s.	d.
July 30. Tripoli Belladine Silk	—	44	— at 19 . 10 $\frac{1}{2}$ Pound — l.
Aug. 10. Legee of Smyrna	—	12 $\frac{1}{2}$	— at 16 . 7 —
14. A Fangot of raw Silk	—	130	— at 13 . 8 —
Sept. 15. Ditto of Ardas	—	118	— at 12 . 4 —
30. Gold and Silver Twist	—	17	— at 6 . 4 $\frac{1}{2}$ Ounce —
Twisted Silk in Grain	—	12 $\frac{1}{2}$	— at 3 . 0 —
			l. 331 . 2 . 7 $\frac{1}{2}$



Mess. Owen and Oswald, Dr  
1756.

To Tho. Teadust and Conrade Coffeepot, Druggist.

	Cwt.	lb.	lb.	l.	s.	d.	l.
O&A. 13. Galls — wt.	1½	Tr. 12. Nt. 156	—	at 0.	0.	9½	—
27. Metica Cochineal	18½	Pounds	—	at 1.	12.	10	—
Nov. 16. Scammony —	37½	Pounds	—	at 0.	10.	0	—
19. Gum Arabick —	127	—	—	at 0.	0.	8½	—
Dec. 1. Sassafras —	3½	Hundred	—	at 0.	0.	3½	—
11. Opium —	10½	Pounds	—	at 0.	6.	0	—
24. Tea, one Canister	75	—	—	at 0.	13.	8	—
31. Assa Foetida —	48	—	—	at 0.	4.	6	—

l. 129 . 12 . 3

Mess. Somerset and Draper, Dr  
1757.

To Blackwell Hall and Company.

		Ps.	Yards	at	s.	d.	l.
Sept. 3. Serge de Nîmes	13	—	each 30	at 3	10½	—	—
7. Silk Drugget	24	—	each 28½	at 5	10	—	—
O&A. 12. Grograms	30	—	each 41	at 2	8	—	—
19. Silk Camblets	11	—	each 40	at 3	1½	—	—
Nov. 6. Duroys	40	—	—	at 32	0	—	—
30. Shalloons	51	—	—	at 50	0	—	—
Anterines	10	—	each 26½	at 2	2	—	—
Dec. 10. Sagathy	23	—	30	at 1	4	—	—

l. 774 . 14 . 2

## The Right Honourable Richard Earl of Castlemain, Dr

To Benj. Builder, for Work and Materials in his House at Henly Park, Surry.

			l.	s.	d.		l.
1756.							
Mar. 27.	Oaken Timber	—	12	Load	—	at 2 . 5 . 0	a Ton —
30.	Fir Timber	—	35	Ton	—	at 1 . 12 . 10	a Load —
April 5.	Oaken Plank	—	96	Feet	—	at 0 . 0 . 3½	Foot —
16.	Norway Deals	—	690	—	—	at 6 . 15 . 0	Foot Hund. —
	Sixpeny Nails	—	29	Thousand	—	at 0 . 3 . 10	Foot Hund. —
May 5.	Ten Groat Nails	—	3	Hundred	—	at 0 . 14 . 10	Ditto —
Jun. 28.	Work for myself	—	90	Days	—	at 0 . 3 . 4	—
	Ditto for 3 Men	—	90	Days	—	at 0 . 2 . 6	each —
	Wainscot	—	73	Yards	7 Feet	at 0 . 3 . 2	Foot agreed —
	Double Quarter	—	58	Feet	—	at 0 . 0 . 4	Foot —
July 30.	Christiana Deals	—	135	—	—	at 7 . 10 . 0	Foot Hund. —
	Riga Timber	—	180	Feet, cub'd	at 0 . 1 . 1	—	Foot. —

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 l 206 . 10 . 2
 

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Note, Deals and Nails are 120, or Six Score to the Hundred. 50 Feet are a Load, and 40 Feet a Ton of Timber. 100 Square Feet are the Square of Carpentry, Tying, &c.

Sir Edward Cornwall, Dr

To Bernard Bricklayer, for Work and Materials in his House on Tower-Hill, London.

		1757.					
		s.	d.				
Mar. 28.	Bricks	—	—	25	Thousand	—	—
30.	Tiles	—	—	11	Ditto	—	—
April 1.	Lime	—	—	28	Hundred	—	—
12.	Sand	—	—	19	Load	—	—
June 28.	Work for myself	—	—	90	Days	—	—
	Ditto for a Labourer	90	—	—	—	—	—
				at 15.	7	Thous.	—
				at 19.	5	—	—
				at 15.	11	Hund.	—
				at 3.	10	Load.	—
				at 3.	0	Diem.	—
				at 1.	8	—	—
						l	77 . 1 . 7½

A Brick ought to be 9 Inches long, 4½ broad, and 2½ thick. 500 Bricks are a Load. 1000 Tiles the like. 25 Bußels are a Hundred of Lime. About 4500 Bricks will make a Rod of Brick-work, viz. 272½ sq. Feet, a Brick and half thick.

The Right Honourable Charles Lord Bruce, Dr

For Bricklayers Work at Savernacle, Wilts, performed by Philip Pilafter.

Brick-work, 50 Rods, 68 Feet Statute Measure	—	at 5 . 10 . 0	⌘ Rod.	—
Tyling plain, 15 Square, 75 Feet	—	at 2 . 3 . 0	⌘ Square	—
Rub'd Return, 250 Feet	—	at 0 . 3 . 0	⌘ Foot.	—
Straight Arch, 72 Feet	—	at 0 . 2 . 0	—	—
Jack Arch, 36	—	at 0 . 2 . 3	—	—
Paving with 10 Inch Tile, 1769 Feet	—	at 0 . 0 . 3½	—	—
Measured and Valued, July 10, 1757.				l. 384 . 15 . 8
⌘ William Sands.				

William Sands.

RECREATION VIII.

**W**HAT Number, multiplied by 72084, will produce 5190048 exactly? *Answer, 72.*

What Number, divided by 419844, will quote 9494, and leave just a third Part of the Divisor remaining? *Answer, 3986138884.*

The Sum of two Numbers is 360; the less is 114: What is their Difference, Product, and larger Quote? *Answer, 132. 28044.  $2\frac{1}{3}$ .*

I would plant 2072 Elms, in 14 Rows, 25 Feet asunder: How long will this Grove be? *Answer,  $616\frac{2}{3}$  Fathoms.*

A Brigade of Horse, consisting of 384 Men, is to be formed into a square Body, having 32 Men in Front: How many Ranks will there be? *Answer, 12.*

The Spectator's Club of fat People, though it consisted but of 15 Persons, is said, N<sup>o</sup>. 9. to weigh no less than three Tons: How much, at an Equality, was that ~~49~~ Man? *Answer, Four hundred Weight.*

The Remainder of a Division Sum is 423; the Quotient 423; the Divisor is the Sum of both, and 19 more: What then was the Number to be divided? *Answer, 366318.*

What Number is that, from which if you deduct the 25th Part of 22525, and to the Remainder add the 16th Part of 9696, the Sum will be 1440? *Answer, 1735.*

A Person dying left his Widow 1780*l.* and 1250*l.* to each of his four Children, 30 Guineas apiece to 15 of his poor Relations, and 150*l.* to Charities; he had been  $25\frac{1}{2}$  Years in Trade, and at an Average had cleared 126*l.* a Year. What had he to begin with? *Answer, 4189*l.* 10*s.**

The Globe of the Earth, under the Line, is 360 Degrees in Circumference, each Degree  $69\frac{1}{2}$  Miles; and this Body being turned on its own Axis, in the Sydereál Day, or 23 Hours 56 Minutes: At what Rate an Hour are the Inhabitants of Bencolen, situate in the midst of the burning Zone, carried from West to East, by this Rotation? *Answer,  $1045\frac{1}{3}\frac{1}{3}$  Miles.*

A Fel-

A Fellow was saying, that when he told over his Basket of Chesnuts, two by two, three by three, four by four, five by five, or six by six, there was still an odd one; but when he told them seven by seven, they came even: How many had he?

*Answer, 721.*

*Goliath* is said to have been 6 Cubits and an half, or a Span high; this answers to 10 Feet four Inches and  $\frac{522}{1000}$ : Pray what was the Length of the Cubit in British Measure?

*Answer, Inches 19, 168.*

There are 2 Numbers; the bigger of them is 73 times 109, and their Difference 17 times 28. I demand their Sum and Product?

*Answer, 15438. and 59526317.*

I would put 60 Hogheads of London Beer into 30 Wine Pipes, and would know what the Cask must hold, that receives the Difference; 231 solid Inches being the Gallon of Wine, and 282 that of Beer?

*Answer, 143  $\frac{29}{17}$  Beer Gallons.*

The continual Multiplication of the nine Digits will give the Number of Changes that may be rung on 9 Bells, (as well as of any other Combinations) how many are there?

*Answer, 362880.*

There are two Numbers, the less is 187, the Difference 34; give the Square of their Product, Ditto of their Sum and Difference, and the Sum of those Squares?

*Answer, Sum of Sq. 1708088549.*

There are two Numbers, whose Product is 1610; the greater is given 46: What is their Sum, Difference, and Quotes; what the Sum of their Squares, and what the Cube of their Difference?

*Answer, Sum of Sq. 3341. The Cube of Diff. 1331.*

There are other two Numbers, the greater 7050, which divided by the less, quotes 94: What is the Difference of their Squares; and what the Square of the Product of their Sum and Difference?

*Answer, Diff. of Sq. 49696875.*

There are still two Numbers, 75 is the less, to which the greater is in Proportion as 8 to 5: What is the Sum, and the Product of their Sum, and Difference; the Difference and Product of their Squares, and the Sum of the Squares of their

two

two Quotes, the greater divided by the less, and the less again by the greater?

*Answer*, Sum of Sum and Diff. 240. Diff. Sq. 8775.  
Sum Sq. of the two Quotes  $2\frac{521}{1600}$ .

There are two Numbers more, the greater 224, bearing Proportion to the other, as 8 to 7: What is the Square of their Sum, Difference, and either Quote; and what is the Result of the Square of the Sum of their Difference, added to the Product of their Sum and Difference?

*Answer*, Sq. of Sum 176400. Sq. Sum of Diff. and Prod. 138956944.

In order to raise a Joint-Stock of 10000*l.* *L. M.* and *N.* together subscribe 8500*l.* and *O.* the rest: Now *M.* and *N.* are known together to have set their Hands to 6050*l.* and *N.* has been heard to say, that he had undertaken for 420*l.* more than *M.* What did each Proprietor advance?

*Answer*, *L.* 2450*l.* *M.* 2815. *N.* 3235. *O.* 1500*l.*

What Number multiplied by 57 will produce just what 134 multiplied by 71 will do?

*Answer*,  $166\frac{2}{3}$ .

*A. B.* and *C.* play in concert at Hazard; and at making up Account, it appears that *A.* and *B.* together brought off 13*l.* 10*s.* *B.* and *C.* together 12*l.* 12*s.* and *A.* and *C.* together won 11*l.* 16*s.* 6*d.* What did they severally get?

*Answer*, *A.* 6*l.* 7*s.* 3*d.* *B.* 7*l.* 2*s.* 9*d.* *C.* 5*l.* 9*s.* 3*d.*

Some others advance in Trade as follows, *viz.* *W. X.* and *Y.* raised 350*l.* 10*s.* *W. X.* and *Z.* 344*l.* 10*s.* *X. Y.* and *Z.* made up together 400*l.* and *W. Y.* and *Z.* contribute 378*l.* 4*s.* In the Conclusion, they parted with their joint Property for 450 Guineas; What did they gain or lose by their Adventure?

*Answer*, They lost 18*l.* 11*s.* 4*d.*



# BILLS of PARCELS used by Merchants and Wholesale Dealers.

Mr Samuel Robinson,  
Bought of William Stapleton, 6 Parcels of French Cloth, to pay at 6 Months, as follows, viz.

London, April 4, 1757.

N <sup>o</sup> .			l.	s.	d.	l.
4.	qt.	3 Ps. Dowlas	—	—	—	at 3 . 6 . 0
7.		4 Ps. Ditto	—	—	—	at 4 . 10 . 0
8.		3 Ps. Ditto	—	—	—	at 4 . 15 . 0
14.		3 Ps. Lockrams	—	—	—	at 2 . 15 . 6
17.		3 Ps. Ditto	—	—	—	at 2 . 18 . 0
20.		4 Ps. Ditto	—	—	—	at 2 . 7 . 6

20 Ps. in all amount to — — — l. 68 . 13 . 6

William Cobb, Esq; Oct. 21, 1757.

Bought of James Inuyn and Partner; 8 Bags of Farnham Hops, for ready Money, viz.

N <sup>o</sup> .			Cwt.	qr.	lb.
1.	—	—	—	wt.	2 . 2 . 18
2.	—	—	—	—	2 . 3 . 10
3.	—	—	—	—	2 . 2 . 17
4.	—	—	—	—	2 . 1 . 0
5.	—	—	—	—	3 . 0 . 8
6.	—	—	—	—	3 . 1 . 3
7.	—	—	—	—	3 . 0 . 20
8.	—	—	—	—	2 . 2 . 7

Cwt.

at 11  $\frac{1}{4}$  d  $\frac{1}{2}$  Pound

l. 116 . 15 . 3  $\frac{1}{2}$

Mr Daniel Waite,

Bought of Patrick Jeffries, 6 Casks of Barbadoes Sugar, at a Month, viz.  
London, Jan. 7, 1757.

No.	Cwt. gr. lb.		Tare 3 . 7 each.
	wt.	gr. lb.	
81.	—	8 . 3 . 23	—
82.	—	8 . 2 . 21	—
83.	—	8 . 0 . 12	—
84.	—	8 . 1 . 16	—
85.	—	7 . 3 . 20	—
86.	—	8 . 0 . 16	—

Gr.  
Tr.

Nt. — s. d. at 47 . 6  $\frac{1}{2}$  Cwt. — l. 107 . 13 . 7

Mr Richard Sands,

Bought of Anne Smart and Company, Sept. 13, 1757. 5 Buts of Rape Oil, viz.

No.	Cwt. gr. lb.		Tare 2 . 13
	wt.	gr. lb.	
43.	—	10 . 0 . 10	—
48.	—	11 . 2 . 18	—
52.	—	10 . 1 . 0	—
57.	—	11 . 0 . 12	—
60.	—	12 . 3 . 17	—

Gr.  
Tr.

Nt. — Gall. 23 l. 16 s.  $\frac{1}{2}$  Tun. — l. 79 . 2 . 1

Note, The Tun of sweet Oil is 236 Gall. and 7  $\frac{1}{2}$  lb. net make a Gallon of Oil.

Sir Andrew Gossling and Company,

Bought of the United East-India Company, &c. at Four Months.

Nov. 27, 1757.

Pepper, 2 Lots, viz.

N <sup>o</sup> . 17.	10 Bags qt.	Cwt. gr. lb.	lb.
		27 . 1 . 18	Tr. -- 150
20.	10 Ditto	24 . 3 . 24	-- 138

Gr.  
Tr.

Nt. \_\_\_\_\_ at 10  $\frac{1}{4}$   $\frac{1}{2}$  lb. \_\_\_\_\_ l.

Red-wood, 2 Lots, viz.

N <sup>o</sup> . 47.	120 Sacks	Gr. Cwt.
		10 . 13 $\frac{1}{2}$
48.	100 Ditto	11 . 12

l. s.

220 \_\_\_\_\_ Sticks wt. \_\_\_\_\_ at 3 . 7  $\frac{1}{2}$  Ton. \_\_\_\_\_ l.

Worm-seed, 3 Bales, viz.

N <sup>o</sup> . 18.	Cwt. gr. lb.
	wt. 3 . 1 . 10
24.	4 . 2 . 0
37.	2 . 3 . 19

Gr.  
Tr.

1 . 0 . 15

Nt. Cwt. \_\_\_\_\_ at 13  $\frac{1}{2}$  d.  $\frac{1}{4}$  lb. \_\_\_\_\_ l.

l. 376 . 8 . 7  $\frac{1}{2}$

Mr Peter Poydoun and Company,

Bought of Titus Tradewell, for Ready Money, Cotton 13 Bags, viz.

London, April 24, 1757.

N <sup>o</sup> .	qt.	gr.	lb.
1.	—	3 . 1 . 7	
2.	—	2 . 3 . 0	
3.	—	2 . 3 . 5	
4.	—	3 . 0 . 15	
	11 . 3 . 27		
	12 . 1 . 1		

N <sup>o</sup> .	gr.	lb.
17.	—	2 . 3 . 16
24.	—	3 . 1 . 10
28.	—	3 . 0 . 27
30.	—	2 . 3 . 4
	12 . 1 . 1	

Total Gross.  
Tare allowed.  
Suttle 2619.  
Tret. 100.

Cwt.	gr.	lb.
23 . 1 . 15		

More, viz.

N <sup>o</sup> .	gr.	lb.
30.	—	2 . 3 . 12
31.	—	3 . 0 . 10
32.	—	3 . 1 . 26
33.	—	3 . 2 . 8
34.	—	2 . 2 . 7

Damaged.

Gr.	Tr.
0 . 2 . 2	

Suttle . . .  
Tret. . . . .  
Net. . . . .

at 4d.  $\frac{1}{2}$  Pound. — — — — —

\* Tret is an Allowance made after Tare is deducted of 4lb. in 104 (or the  $\frac{1}{2}$ ).

173 . 16 . 0

RECREATION IX.

**B**Y selling 240 Oranges at five for 2*d.* half of which cost me two a Penny, and the other half three a Penny, I evidently lose a Groat: Pray how comes that about?

*Answer,* There were twenty Pennyworth more of the last Sort bought, than of the first; the Remainder, at the selling Price mentioned, will fetch but 16*d.* whereas they cost me 20*d.*

In a Series of proportional Numbers the first is 5, the third 8; the Product of the second and third is 78,4: What is the Difference of the second and fourth? *Answer,* 5,88.

What Quantity of Water will you add to a Pipe of Mountain Wine, value 33*l.* to reduce the first Cost to 4*s.* 6*d.* the Gallon? *Answer,* 20 $\frac{2}{3}$  Gallons.

If the Cubic Inch of Oil Olive be 52835 decimal Parts of an Ounce Avoirdupois; What Quantity of Oil, weighing 7 $\frac{1}{2}$  Pounds  $\text{pp}$  Gallon, will be contained in a Cask, allowed to hold 13 $\frac{1}{2}$  Gallons of Water, each 282 solid Inches? *Answer,* 16 $\frac{2}{3}$  Gallons.

With 13 Gallons of Canary, at 6*s.* 8*d.* a Gallon, I mingled 20 Gallons of White Wine, at 5*s.* a Gallon; and to these added 10 Gallons of Cyder at 3*s.* a Gallon, at what Rate must I sell a Quart of this Mixture, so as to clear 10  $\text{pp}$  Cent.? *Answer,* 16 $\frac{2}{3}$ *d.*

What Difference will there be to the Proprietors of an Aqueduct, between doubling an Expence, and halving a Profit? *Answer,* 4 to 1.

If 100*l.* in 12 Years, be allowed to gain 39*l.* 19*s.* 8*d.* in what Time will any other Sum of Money double itself, by the same Rate of Interest? *Answer,* Something more than 30 Years.

What Difference is there between the Interest of 500*l.* at 5  $\text{pp}$  Cent. for twelve Years, and the Discount of the same Sum, at the same Rate, and for the same Time? *Answer,* 112*l.* 10*s.* Advantage to the Interest.

When

# RECREATION IX. 67

When the Sun is in the Meridian at Soho-Square, in what Time will it be so at Tyburn, lying due West of it, at the Distance of a measured Mile, in the Latitude of  $51\frac{1}{2}$  Degrees, where the Degree of Longitude turns out Miles  $37\frac{1}{30}$ , known by the diurnal Rotation of the Earth to pass in 4 Minutes Time? *Answer*, 6 Seconds, and 26 Thirds nearly.

If 12 Apples are worth 21 Pears, and 3 Pears cost a Half-penny; what will be the Price of fourscore and four Apples? *Answer*, 2s.  $0\frac{1}{2}d$ .

Six of the Female Cricketers that played lately in the Artillery Ground, fetched in Company Strokes as follows, viz. A. B. C. D. E. 207, A. C. D. E. F. 213, A. D. E. F. B. 189, A. E. B. C. F. 234, A. B. D. C. F. 222, B. F. D. C. E. 250: How many did they fetch on the other Side, since these 6 Persons wanted but fourscore and 13 Notches to decide the Game? *Answer*, 356.

If a Sack of Coals be the Allowance of 7 poor People for a Week, how many Poor belonged to that Parish, which, when Coals were 36s.  $\frac{1}{4}$  Chaldron, had 41 l. to pay in 6 Weeks on that Account? *Answer*, 318 $\frac{2}{3}$ .

It is a Rule in some Parishes, to assess the Inhabitants in Proportion to  $\frac{1}{10}$  of their Rents: What is the yearly Rent pray of that House, which pays 8 l. 10s. to the King under this Limitation, at 5s. in the Pound? *Answer*, 42 l. 10s. 0d.

If by selling Hops at 3 l. 10s.  $\frac{1}{4}$  Cwt. the Planter clears 30  $\frac{1}{4}$  Cent. What was his Gain  $\frac{1}{4}$  Cent. when the same Goods sold at 4 l. and a Crown? *Answer*, 57 l. 17s.  $1\frac{3}{4}d$ .

If by remitting to Holland, at 31s. 9d. Flem.  $\frac{1}{4}$  Pound Sterling, 5  $\frac{1}{4}$  Cent. is gained: How goes the Exchange, when by Remittance I clear 10  $\frac{1}{4}$  Cent.? *Answer*, 33s.  $3\frac{1}{4}d$ .

If, when Port Wine is 17 Guineas the Hoghead, a Company of 45 People will spend 20 l. therein, in a certain Time; What is Wine a Pipe, when 13 Persons more, will spend 63 l. in twice the Time, drinking with equal Moderation? *Answer*, 43 l. 12s. 6d.

## 62 RECREATION IX.

I am dispatched on a Commission from London to Edinburgh, distant by Computation, say 350 Miles, and my Rout is settled at 22 Miles a Day: You, 4 Days after, are sent after me with fresh Orders, and are to travel 32 Miles a Day; whereabout on the Road shall I be overtaken by you?

*Answer,*  $68\frac{4}{15}$  Miles on this Side Edinburgh.

The Net Proceeds of a Hhd. of Barbadoes Sugar, were 4*l.* 14*s.* 6*d.* the Custom and Fees, 2*l.* 8*s.* 6*d.* Freight, 22*s.* 8*d.* Factorage, 4*s.* 6*d.* The gross Weight was, Cwt. 9. 94*lb.* Tare, 1 in 10; Pray then how was the Sugar rated in the Bill of Parcels?

*Answer,* 19*s.*  $2\frac{2030}{4945}$  *d.*  $\frac{4}{5}$  Cwt.

Sold a repeating Watch for 50 Guineas, and by so doing lost 17  $\frac{4}{5}$  Cent. whereas I ought, in dealing, to have cleared 20  $\frac{4}{5}$  Cent. then how much was it sold under the just Value?

*Answer,* 23*l.* 8*s.*  $0\frac{72}{13}$  *d.*

If 6*lb.* of Pepper be worth 13*lb.* of Ginger, and 19*lb.* of this be worth  $4\frac{1}{2}$  *lb.* of Cloves, and 10*lb.* of Cloves be equivalent to 63*lb.* of Sugar, at 5*d.*  $\frac{4}{5}$  Pound; What is the Value of one Cwt. of Pepper?

*Answer,* 7*l.* 2*s.*  $5\frac{137}{276}$  *d.*

If by sending Pewter to Turkey, and parting with it at  $25\frac{2}{3}$  *d.*  $\frac{4}{5}$  Pound, the Merchant clears Cent.  $\frac{4}{5}$  Cent. What does he clear in Holland, where he disposes of the Cwt. for 8*l.*

*Answer,* 2*l.* 0*s.*  $2\frac{1}{3}$  *d.*

If 30 Men can perform a Piece of Work in 11 Days, How many will accomplish another, 4 times as big, in one fifth of the Time?

*Answer,* 600.

A May-Pole, 50 Feet 11 Inches long, at a certain Time of Day, will cast a Shadow 98 Feet 6 Inches long; I would hereby find the Breadth of a River, that, running within 20 Feet 6 Inches of the Foot of a Steeple, 300 Feet 8 Inches high, will, at the same Time, throw the Extremity of its Shadow 30 Feet 9 Inches beyond the Stream.

*Answer,* 530 Feet,  $4\frac{83}{11}$  Inches.

## OF BILLS of EXCHANGE.

**T**HE Bill of Exchange, in Use among Persons of Correspondence and Dealing, is a short Order for Money, to be received in one Place or Country, for the Value paid in another; to which Men of Credit pay a very strict Honour and Regard. In it are specified: 1. The Place of the Drawer's Residence. 2. The Time of Payment. 3. To whom. 4. The Sum. 5. Usually at what Rate of Exchange. 6. Of whom the Value was received, or to whose Account the Draught is to be placed. 7. The Drawer's Name. 8. By Whom, and Where to be paid.

In Bills of Exchange there are commonly Four Persons principally concerned: 1. The Remitter, who pays the Value to, 2. The Drawer, who receives it in one Place, and furnishes him with a Bill upon, 3. The Acceptant, who is expected to pay it in due Time, to, 4. The Possessor or Presenter, who is to receive the Contents in another Place; not but, sometimes there are only Three Persons concerned in a Remittance, and sometimes, though but seldom, Two.

All Bills of Exchange, upon their coming to the Presenter's Hands, from the Remitter, are immediately to be tendered to the Person on whom they are drawn, for Acceptance, which, by legal Appointment, ought to be made in Writing under the Bill.

If a Bill be payable at Usance, or after Date, the Acceptant's subscribing his Name, or making any other Mark on the same, is sufficient and valid Acceptance; but if it be payable after Sight, the Day on which it is tendered for Acceptance must be also mentioned upon it; because, upon that depends the Time of Payment; by which Acceptance, he becomes absolutely and irrevokably Debtor to the Presenter, for the Contents; or the Course of Exchange would, otherwise, be subject to great Hazards and Uncertainties.

But if the Party, to whom a Bill is directed, refuses to accept it, after Twenty-four Hours Deliberation, if it be a Foreign Bill, or upon Presentment, if an Inland Bill, Protest must be made for Non-Acceptance at the Place of his Abode, by a Notary-Public, who is to be Witness of that Refusal; which Protest should, for the Security of the Presenter, be returned the first Post, to the Remitter, that he may furnish  
a new

a new Bill, or take his proper Measures with the Parties concerned.

The Drawer of a Bill should always, the same Post, take Care to give his Correspondent Notice, by Letter, that he has drawn upon him for so much, payable as in the Bill, to prevent its being Protested, and sent him back Non-Accepted, for want of due Advice; for in that Case, his Correspondent may refuse to accept, till Advice arrives, if the Bill mentions Advice to be expected.

To prevent Interruption of Business by Miscarriage of Letters, or other Accidents, Merchants always draw *two*, and often *three* Outland Bills, all of the *same* Tenor and Date, excepting in the *second* against the *first*, and if there be *three* drawn, against the *third* also, and in the *third* against the *first* and *second*, to prevent the Acceptor's paying more than one of them by Mistake; which Bills, the Remitter takes Care to send his Correspondent, to whom they are made payable, by different Posts, one of which being answered, the rest are of no Force.

If an accepted Bill be not paid upon Demand, the very Day it falls due, it must be Noted, that is, put into the Hands of a Notary-Public, by the Presenter, in order to have a Protest drawn up, under a Copy of the Bill, for Non-Payment; which Protest, within fourteen Days at farthest, must be returned (but not the Bill itself, unless for special Reasons) to the Remitter, who paid the Value, and who is to give Satisfaction for his Concern therein, to the Presenter, and who will procure Satisfaction of the Drawer; not only with respect to the Principal Sum, and the Interest thereof, from the Day of Protest, but also may recover the Rechange of the said Sum, with Charges of Protest, and whatever Damages shall be incurred, by the Default of his Correspondent, the Acceptant; though Rechange is not always insisted on.

The Neglect of Protest in due Time, leaves the Presenter or Possessor of a Bill no Security, but that of the Acceptant; whereas he has otherwise, the Drawer, and every one of the Indorsers, (if any) besides the Acceptant, to depend on, for the Principal and Damages; and if but *one* of them prove sufficient, he will be no Loser.

No Bill of Exchange can be Protested, unless the *Value* be mentioned therein to be *received*, and the Person named *of whom*; nor is it usual among Dealers, to note an Inland Bill under *20 l.* Value, such Bills are commonly returned

turned without *Charges*; not but that it may, after Acceptance, be lawfully done, if the Bill be above 5 *l.* Value.

If you Discompt, or pay a Debt with an Inland Bill, payable to your *Self* or *Order*, you write your *Name* on the Back-side, and deliver it into the Possession of the Person you intend to make it over to, which is called *Indorsing*, whereby you assign all your Property therein to him; and in Case of the Acceptant's Failure before it is paid, *You* are, by Virtue thereof, as responsible to such your *Assign* for the *Contents* and *Damages*, upon *Protest* made, as the *Remitter* is to you, and the *Drawer* to him. In like Manner, let a Bill be indorsed by *several* Persons, the *Possessor*, or Person to whom it was last assigned, in Case of Non-Payment, causes *Protest* to be made, which being returned to the *last Indorser*, he is obliged to satisfy the *last Possessor*, as to the *Contents* and *Charges*, and returns it in the same Manner, to the *Second*; he to the *Third*, &c. till at last, it recurs upon the *Drawer*, who is obliged to answer all *Damages*, as before. In the same Manner ought *Promissory Notes* to be treated, they being, in the Eye of the Law, of the Nature of Inland Bills of Exchange.

But, on an Outland Bill, besides the Indorser's Name, it is usual to fill up the Indorsement, by appointing Payment to his *Order*, naming the *Person* he assigns it over to; specifying the Conditions and Reasons that induced him to make such Indorsement; as, *Pay Mr R. W——, or Order, Value in Account, S. S.* And if *Mr R. W——* should assign it to another; *Pay Mr P. D——, or Order, Value of himself, R. W——* remembring always, that unless the Word *Order* be inserted, no Bill of Exchange, or *Promissory Note*, is indorsible to another.

If the Acceptant of a Bill should chance to fail, between the Time of Acceptance, and that of Payment, *Protest* may be made in that Case, for *better Security*, before the Bill becomes due; not but, by the good Understanding among Dealers, the *Damages*, as *Brokerage*, *Interest*, &c. that would follow *Protest*, are frequently prevented, especially if the *Drawer*, or any of the *Indorsers*, be sufficient Persons; for any of their Correspondents, out of Respect, may Re-accept the Bill, for *Honour* of the *Drawer*, or *Indorser*, if applied to by the *Possessor*, after he has, for Security of the Re-accepter, caused the Bill to be protested, with a Declaration, that the Bill was re-accepted for Honour of the *Drawer*, &c. underwriting it,

*Accepted for Honour of the Drawer, & L. L.* Or, if the Respect was shewn to an Indorser; *Accepted, for Honour of the Indorser, W. W. & L. L.* In the same Manner are to be served such Bills as are drawn upon a Person, who has not equivalent Effects of the Drawer's in his Hands, or that has not received *due Advice* of the Bill presented to him for Acceptance; which will entitle him to a legal Claim upon the Drawer, if he thinks he may venture, under those Circumstances, to honour his Bills.

When these Bills, accepted under Protest, become due, it is the Custom of Merchants to have a second Protest for Non-payment, made by the Possessor, with a Declaration, as before, that the Re-accepter did pay the same with Charges, for *Honour*, as aforesaid; which Protests, the Re-acceptant, for his own Security, will take Care to return, with the first Opportunity, to his Friend and Correspondent, in whose Favour he advanced the Money.

Protest for *better Security* may also be made, if the Acceptant be under an *ill Repute*; upon which, if he give *Security* for the Payment of the Bill in due Time, the *Security* becomes responsible, as well as the *Drawer*, should the *Acceptant* prove insolvent.

The Usance, or Usage of Merchants, with respect to Foreign Bills of Exchange, to and from London to Rotterdam, Antwerp, or any Part of the Low Countries, is *one* Kalendar Month, after the *Date* of the Bill; double Usance *two* Months, &c. Usance from Hamburg, Copenhagen, Stockholm, Lubbeck, Strasburgh to London, and *Contra*, is also *one* Month; though Bills from those, and other distant Places, are commonly drawn payable *after Sight*, because of the Uncertainty of their Arrival. Usance from London to Lisbon or Madrid, is *two* Months; to Leghorn, Venice, or any Part of the Levant, is *three* Months, and *Contra*.

In computing the Time, when a Foreign Bill, payable at Usance, becomes due, Respect is to be had to the Stile of the Country in which the same was drawn; they who make Use of the New Stile, being Eleven Days at present, in Account, before those who adhere to the Old.

The Old Stile is used no where but in the Protestant Cantons of Switzerland; the rest of Europe, that is Christian, make use of the New Stile, as appointed by Pope Gregory XIII. who reformed the *Julian* Kalendar, which before that Time was generally used.

After

## RECREATION X. 67

After Bills of Exchange become due, whether Inland or Foreign, payable at *Sight*, or *otherwise*, there are, by Custom of Merchants, certain *Days of Grace* allowed the Acceptor, over and above the Time prescribed by the Bill, which are more or less, according to the Usage of the Country wherein they are to be paid; as in Rotterdam they allow three Days; Rouen, five; Paris, ten; Hamburgh, twelve; Antwerp and Madrid, fourteen; and London always three: And on the *third* Day before Sun-set, Payment must be demanded on the Part of the Presenter; and, if not complied with, the Bill must that very Day (being the utmost Time allowed by the Law for that Purpose) be *Noted*, in order to be Protested for Non-Payment.

If a Bill fall due on a Sunday, or other great Holiday, it is to be demanded and paid, or protested, the *Day before*. In any other Case, no Bill of Exchange ought to be paid by the Acceptor before it is *fully* due, unless the Remitter shall signify his Allowance of it in Writing. For, as the Remitter delivered his Money to the Drawer, in order to have it paid again to such Person as he shall direct, it is, and ought to be, in his Power to guide, and even divert the Payment, by altering the Bill, and making it payable to any other Person, whom he shall think fit, during the whole Interval between the Acceptance and Day of Payment. And if the Acceptant shall voluntarily pay it before to any one, and that Person should fail, before it falls due, he will be liable to pay it to the Remitter's Order a second Time.

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## RECREATION X.

**B**ought Hose in London at 4*s.* 3*d.* the Pair, and sold them afterwards in Dublin at 6*s.* the Pair: Now, taking the Charges at an Average to be 2*d.* the Pair, and considering that I must lose 12  $\frac{1}{2}$  Cent. by remitting my Money Home again, What do I gain  $\frac{1}{2}$  Cent. by this Article of Trade?

*Answer*, 19*l.* 10*s.* 11  $\frac{17}{32}$  *d.*

If the Scavenger's Rate at 1  $\frac{1}{2}$  *d.* in the Pound, comes to 6*s.* 7  $\frac{1}{2}$  *d.* where they ordinarily assess  $\frac{4}{5}$  of the Rent: What will the King's Tax for that House be, at 4*s.* in the Pound, rated at the full Rent?

*Answer*, 13*l.* 5*s.* 0*d.*

If my Factor at Leghorn returns me 800 Barrels of Anchovies, each weighing 14 lb. Net, worth  $12\frac{1}{2}d.$   $\text{per}$  Pound, in lieu of 7490 Pounds of Virginia Tobacco, and if I find that I have gained after the Rate of 17  $\text{per}$  Cent. by the said Consignment: Pray how was my said Tobacco invoiced  $\text{per}$  Pound to the Factor, that is, what was the prime Cost?

*Answer,* 15  $\frac{85505}{87633}d.$

In the Year 1582 Pope Gregory reformed the Julian Kalendar, ordaining, that as the Year is found to consist only of 365 Days, 5 Hours, and about 49 Minutes, in order to prevent the Inconvenience of carrying the Account of Time too forward, by taking the solar Year at 365 Days, and 6 Hours full, which, in a Series of Years, must bring Lady-Day to Michaelmas, that the Christian States, for the future, should drop 3 Days in Account every 400 Years: that is to say, for each of the first three Centuries in that Space of Time, the intercalary Day in February should be omitted, but retained as formerly in the last or fourth Century, beginning with the Year 1600, when 10 whole Days were sunk at once. By which Artifice, the Variation of Time will not, at least for a long Space, be very considerable: According to this Regulation, it is required to know in what Year of Christ the New Stile, as it is called, will be 20 Days, as now it is only 11, before the Old Stile, which makes no such Allowance?

*Answer,* Anno 2900.

A Tradesman increased his Estate annually a third Part, abating 100*l.* which he usually spent in his Family, and at the End of  $3\frac{1}{4}$  Years, found that his net Estate amounted to 3179*l.* 11*s.* 8*d.* Pray what had he at Outsetting?

*Answer,* 1421*l.* 7*s.* 6*d.*

*A.* and *B.* paid equally for a Horse, Feb. 7, 1756. *A.* on the 10, took him a Journey into the West, and returned on the 10th of June following. *B.* on the 2d of Aug. took him into Scotland, and stayed till Nov. 13th, and this concluded his Service this Year. From Jan. 17 following *A.* used him ten Days, and, in six Weeks after his Return, employed him till April 30. *B.* then rode him from May-Day to Midsummer. *A.* had him from the 14th of July, to fourteen Days after St James's-Tide. *B.* on Sept. 30. took him into Norfolk, and came back Oct. 19. He then was sold for 7*l.* 10*s.* and they

# RECREATION X. 69

they would have the Money parted equitably between them, viz. in Proportion to the Use each made of their Steed?

*Answer, A. 3l. 9s. 4 $\frac{80}{33}$ d. B. 4l. 0s. 7 $\frac{105}{88}$ d.*

An Accomptant told a Gentleman, who had constantly eight Persons at his Table, that he would gladly make a Ninth, and was willing to give 200 Guineas for his Board, so long as he could place the said Company at Dinner, differently from any one Day before; this being accepted, What did his Entertainment cost him a Year? *Answer, 50d. and about  $\frac{2}{3}$ .*

Part 1500 Acres of Land, give B. 72 more than A. and C. 112 more than B.

*Answer, A. 414 $\frac{2}{3}$ . B. 486 $\frac{2}{3}$ . C. 598 $\frac{2}{3}$ .*

Bought Comfits to the Value of 41l. 3s. 4d. for 3s. 1d.  $\frac{4}{5}$  Pound. It happened, that so many of them were damaged in Carriage, that by selling what remained good at 4s. 6d. the Pound, my Returns were no more than 34l. 2s. 6d. Pray how much of these Goods were spoiled, and what did this Part stand me in? *Answer, 17l. 15s. 8 $\frac{1}{3}$ d.*

Ten Pounds a Quarter is allowed to the five Auditors of a Fire-Office. They attend about 7 times in the Quarter, and the Absentees Money is always divided equally among such as do attend. A. and B. on these Occasions never miss. C. and D. are generally twice in a Quarter absent, and E. only once: At the Payment, What had each Man to receive?

*Answer, A. and B. 2l. 9s. 0 $\frac{1}{2}$ d. each. C. and D. 1l. 10s. 0d. and E. 2l. 1s. 11d.*

In some Parishes in the Country, they take off 3l. a Year in 17 from the Rents in assising the Farms: What will the Landlord receive Net out of a Farm of 140l. a Year in those Places, when the King's Tax is, as now, 4s. in the Pound?

*Answer, 116l. 18s. 10.*

A. can do a Piece of Work in 10 Days, B. alone in 13; set them both about it together, in what Time will it be finished?

*Answer, 5 $\frac{15}{23}$  Days.*



## Inland BILLS of EXCHANGE.

Worcester, April 15, 1757. l 64 . 0 . 0

*Payable  
at Sight.*

**A**T Sight, pay Mr *William Nichols*, or Order,  
the Sum of Sixty-four Pounds, the Value re-  
ceived of Captain *John Anderson*, and place it to  
Accompt, as ~~per~~ Advice from

To Mr *Michael Hale*, at  
the Red Lion, Smithfield,  
London.

*Edward Dealmuch.*

Sir, Greenwich, May 10, 1757. l. 13 . 10 . 0

At Sight pay Mr *Godfrey Langham*, the Sum of  
Thirteen Pounds Ten Shillings, out of my growing  
Subsistence, Value of Ditto, and place it, without  
further Advice, to Accompt of,

Your Humble Servant,

To Mr *Jeffrey Ransford*, Agent  
at the Horse-guards, White-  
hall, London.

*Miles Cornet.*

London, June 2, 1757. l. 162 . 8 . 0

*Payable  
after  
Sight.*

At Twelve Days Sight, pay Mr *Andrew Aldridge*,  
or Order, the Sum of One hundred Sixty-two  
Pounds Eight Shillings, for the Value received of  
*Thomas Jones*, Esq; and place it to Accompt, as  
~~per~~ Advice from, Yours,

To Mr *Thomas Wells*,  
Clothier, Shrewsbury.

*Alex. Countwell.*

Sir, Norwich, June 9, 1757. l. 42 : 15 : 0

At Six Days Sight, pay Mr *Jeremiah Show*, or  
Order, Forty-two Pounds Fifteen Shillings, Value  
of himself, and place it, without farther Advice, to  
Accompt of,

To Mr *John Sherman*,  
Cheese-factor, Chester.

*Samuel Pryor.*

# Inland BILLS of EXCHANGE.

71

Sir, Salisbury, July 14, 1757. l. 8 . 8 . 6

*Payable* Twenty Days after Date, pay *William Crofts*,  
*after* Eight Pounds Eight Shillings and Six Pence, Value  
*Date.* received of the Right Honourable the Lady *Northall*,  
 and place it, as by Advice from

To Alderman *Jos. Pitts*, Yours,  
 Exon. *Benjamin Busy*,

Bristol, July 3, 1757. l. 300 . 0 . 0

Two Months after Date, pay Mr *Luke Loudwater*,  
 or Order, Three hundred Pounds, Value received  
 of *George Granby*, Esq; and place it to Accompt,  
 as by Advice from,

To Mr *Oliver Madders*,  
 at the Bull, Breadstreet, *Titus Timely*,  
 London.

Edinburgh, Oct. 4, 1757. l. 50 . 0 . 0

The First of November next, pay Sir *William*  
*Methwold*, or Order, Fifty Pounds Sterling, Value  
 in ourselves, and place it, without more Advice,  
 to Accompt of,

To Sir *John Paterson*, *Jonath. and David Bruce*,  
 Limestreet, London.

N. B. If Sir William sends his Servant Valentine  
 Lively, to receive this Bill, after he has indorsed it,  
 which is his Order, the Servant may write over it;

Received, Nov. 4, 1757. the Contents.

l. 50 . 0 . 0. *William Methwold.*  
 Witness, Val. Lively.

Or only witnessing it will serve; and so of any other.

Men

*Men of great Business seldom trouble themselves with Receipts and Payments of Cash, but give an Order on their Banker, thus :*

Messrs. Norman  
and Fox.  
*Payable to*  
*Bearer.*

Lond. Nov. 4, 1757. £ 50 . -- . --

Pay Sir William Methwold, or Bearer, Fifty  
Pounds, on Account of,  
John Paterson.

Another.  
 Mr Mead, Tunbridge, July 30, 1757.  
 Pay Mr *Thomas Morgan*, or Bearer, One hundred  
 and Seventeen Pounds Three and Three Pence, on  
 Demand, and place it to my Account,  
 To Mr Mead, Fleetstreet,  
 London. *Arlington.*

*Lancelot Yeoman,*      Leith, Aug. 2, 1757.    l. 150.0.0

The Second of November next, pay *Hercules  
Horseman*, or Bearer, One hundred and Fifty  
Pounds Scots, out of your Michaelmas half  
Year's Rent, make good Payment, expecting  
no farther Advice, the Value received of him,  
by  
Your Friend,

To Lancelot Yeoman,  
in the Lordship of  
Killdrummy, Aberdeensh.

## Of Foreign BILLS of EXCHANGE.

**F**oreign Cities drawing Bills of Exchange upon London, always mention the Rate of Exchange, because they draw in their own Money; but when Bills are drawn by London on Foreign Cities, in their Money, the Rate of Exchange is not mentioned, that being a particular Agreement between the Remitter and the Drawer, which concerns not the Acceptant, nor the Receiver, so that they run absolutely for so many Pieces, or so much of their Current Money; except in Holland, in which Case the Sum is first prescribed in Sterl. and then at what Rate of Exchange.

London,

# Of Foreign BILLS of EXCHANGE. 73

London, June 10, 1757. for Crowns 612, at Usance.

At Usance, pay this First of Exchange, to  
*London on* Col. *John Ward*, or Order, Six hundred and  
*Calais.* Twelve Crowns, for the Value here received of  
*First Bill.* the Right Honourable *Charles*, Earl of *Wrexham*,  
 and place it to Accompt, as  $\text{d}$  Advice from  
 To Mr *Moses Mayhew*, *Godfrey and Gower.*  
 Merchant, in Calais.

London, June 10, 1757. for Crowns 612, at Usance.

At Usance, pay this my Second of Exchange,  
*Second Bill.* my First not paid, to Col. *John Ward*, or Order,  
 Six hundred and Twelve Crowns, for the Value  
 here received of the Right Honourable *Charles*,  
 Earl of *Wrexham*, and place it to Accompt, as  
 by Advice from  
 To Mr *Moses Mayhew*, *Godfrey and Gower.*  
 Merchant, in Calais.

Paris, July 3, 1757. for Crowns 150, at  $3\frac{1}{2}d.$  2 Usance.

At double Usance, pay this First of Exchange  
*Paris on* to Mr *Richard Rich*, or Order, the Sum of One  
*London.* hundred and Fifty Crowns, at Thirty one Pence  
*First Bill.* half Penny  $\text{d}$  Crown, Value of Mr *David Le*  
*Petre*, and pass it to Accompt, as  $\text{d}$  Advice.  
 To Mr *Paul Puttoff*, *Frederick Farfetch.*  
 London,

Paris, July 3, 1757. for Crowns 150, at  $3\frac{1}{2}d.$  2 Usance.

At double Usance, pay this Second of Ex-  
*Second Bill.* change, my First not paid, to Mr *Richard Rich*,  
 or Order, the Sum of One hundred and Fifty  
 Crowns, at Thirty one Pence half Penny  $\text{d}$  Crown,  
 Value of Mr *David Le Petre*, and pass it to Ac-  
 compt, as  $\text{d}$  Advice.  
 To Mr *Paul Puttoff*, *Frederick Farfetch.*  
 London,

**The PROTEST of the abovesaid Foreign BILL,  
for Non-Acceptance.**

*Paris, July 3, 1757, for Crowns 150, at 31½ d. 2 Usance.*

*At double Usance, pay this First of Exchange to Mr Richard Rich, or Order, the Sum of One hundred and Fifty Crowns, at Thirty-one Pence half Penny & Crown, Value of Mr David Le Petre, and pass it to Accompt, as & Advice.*

*To Mr Paul Puttoff,  
London.*

*Frederick Farfetch.*

**O**N the Second Day of August, One thousand Seven hundred and Fifty-seven, New Stile, at the Instance and Request of Mr *Richard Rich* of London, Merchant, I *Jonas Useful*, Public-Notary, sworn and admitted by Royal Authority, did go to the Dwelling-House of Mr *Paul Puttoff*, upon whom the above Bill of Exchange is drawn; and shewed the Original unto the said *Paul Puttoff*, demanding his Acceptance of the same, who answered me he would not accept the said Bill, for Reasons best known to himself, of which he should inform the Drawer, Mr *Frederick Farfetch*: Wherefore, I the said Notary did protest, and by these Presents do solemnly protest, as well against *Frederick Farfetch*, as against the said *Paul Puttoff*, as also against all other Persons, Indorsers, and all others concerned, for all Changes, Re-changes, Damages and Interests, already suffered and sustained, or to be suffered and sustained, for want of due Acceptance of the said Bill: Thus done and protested, at my Office in London aforesaid, in Presence of *A. B.* and *C. D.* Witnesses hereunto required.

*Quod attestor rogatus,*

*Jonas Useful*, Notary-Public.

*London,*

# Of Foreign BILLS of EXCHANGE. 75

London, Aug. 9, 1757. for 395*l.* Sterl. at 34*s.* 8*d.* Flem.  
 ₤ *l.* Sterl. at Usance.

At Usance, pay this First of Exchange, to  
*London on* *Jacob Vanderladen*, or Order, Three hundred  
*Rotterdam.* Ninety-five Pounds Sterl. at Thirty-four Shil-  
*First Bill.* lings Eight Pence Flem. ₤ Pound Sterl. Value  
 of *James Moreton*, Esq; and place it, as ₤ Ad-  
 vice, from

To Mr *Edward Towers*,  
 Merchant, Rotterdam.

Yours,

*Edward Eaton.*

London, Aug. 9, 1757. for 395*l.* Sterl. at 34*s.* 8*d.* Flem.  
 ₤ *l.* Sterl. at Usance.

At Usance, pay this my Second of Exchange,  
*Second Bill.* my First not paid, to *Jacob Vanderladen*, or Or-  
 der, Three hundred Ninety-five Pounds Sterl. at  
 Thirty-four Eight Pence Flem. ₤ Pound Sterl.  
 Value of *James Moreton*, Esq; and place it, as  
 ₤ Advice, from

To Mr *Edward Towers*,  
 Merchant, Rotterdam.

Yours,

*Edward Eaton.*

Bruxelles, Sept. 24, 1757, for 1197*l.* 8*s.* 6*d.* Sterl. 2 Usance.

At double Usance, pay this First of Exchange,  
*Brussels on* to Mr *Philip Faro*, or Order, the Sum of One  
*London.* thousand One hundred Ninety-seven Pounds,  
*Ready* Eight Shillings Six Pence Sterl. the Value of Ditto,  
*changed.* and place it to Accompt, as ₤ Advice from

To Mr *Gaspar Elbe*,  
 Merchant, London.

Your humble Servant,

*Bertrand Vanhove.*

Bruxelles, Sept. 24, 1757. for 1197*l.* 8*s.* 6*d.* Sterl. 2 Usance.

At double Usance, pay this Second of Ex-  
*Second Bill.* change, my First not paid, to Mr *Philip Faro*,  
 or Order, the Sum of One thousand One hun-  
 dred Ninety-seven Pounds, Eight Shillings Six  
 Pence Sterl. the Value of Ditto, and place it to  
 Accompt, as ₤ Advice, from

To Mr *Gaspar Elbe*,  
 Merchant, London.

Your humble Servant,

*Bertrand Vanhove.*

76 RECREATION XI.

London, April 19, 1757, for Dollars 1000 effective,  
at 3 Months.

London on  
Alicant. At Three Months, pay this my First of Ex-  
change, to Mr Peter Peterary, or Order, Dollars  
First Bill. One thousand effective, the Value received of  
Andreas Amandretia, and pass it to Accompt, as  
per Advice.

To Mr Giles Goodpay,  
Merchant, in Alicant.

Pay as above.

Edmund English.

Let the Scholar constantly draw Second, and sometimes Third  
Bills, according to former Directions and Examples.

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RECREATION XI.

ONE of the Smarts in the Accomptant's Office, making  
his Addressee in an old Lady's Family, who had five fine  
Daughters, she told him their Father had made a whimsical  
Will, which might not soon be settled in Chancery, and till  
then he must refrain his Visits. The young Gentleman under-  
took to unravel the Will, which imported, That the first four  
of her Girls Fortunes were together, to make 25000*l*. The  
four last 33000*l*. The three last, with the first, 30000*l*.  
The three first, with the last, were to make 28000*l*. And  
the two last, and two first, 32000*l*. Now, Sir, if you can  
make appear what each is to have, and as you like, seemingly,  
my third Daughter: Charlotte, I am sure, will make you a  
good Wife, and you are welcome: What was Miss Charlotte's  
Fortune?

Answer, 5000*l*.

B. and C. together can build a Boat in 18 Days; with the  
Assistance of A. they can do it in 11 Days: In what Time  
would A. do it by himself,

Answer, 28  $\frac{2}{3}$  Days.

A. B. and C. are three Horses, belonging to different Men,  
and are employed as a Team to draw a Load of Wheat from  
Hertford for 30*s*. A. and B. are deemed to do  $\frac{2}{3}$  of the Work,  
A. and C.  $\frac{1}{3}$ , and B. and C.  $\frac{1}{6}$  of it. They are to be paid pro-  
portionably; and you know how to divide it as it should be?

Answer, A. 11*s*. 3*d*. B. 6*s*. 6*d*. C. 12*s*. 1*d*. and a  
Share of 2*d*. more.

Divide

# RECREATION XI. 77

Divide 1000 Crowns, give *A.* 129 more than *B.* and *B.* 178 fewer than *C.* *Answer, A. 360. B. 231. C. 409.*

Part 250*l.* give *A.* 37 more than *B.* and let *C.* have 28 fewer than *B.* *Answer, A. 117  $\frac{1}{2}$ . B. 80  $\frac{1}{3}$ . C. 52  $\frac{2}{3}$ .*

A Father divided his Fortune among his Sons, giving *A.* 7, as often as *B.* 4; to *C.* he gave as often 2, as *B.* 5; and yet the Dividend of *C.* came to 2166*l.*  $\frac{3}{4}$ ; What was the Value of the whole Legacy? *Answer, 17060*l.* 4*s.* 0  $\frac{1}{4}$ *d.**

A Stationer sold Quills at 11*s.*  $\frac{1}{2}$  Thousand, by which he cleared  $\frac{3}{4}$  of the Money; but growing scarce, raised them to 13*s.* 6*d.*  $\frac{1}{2}$  Thousand; What might he clear  $\frac{1}{2}$  Cent. by the latter Price? *Answer, 96*l.* 7*s.* 3  $\frac{1}{11}$ *d.**

In what Time will the Interest of 49*l.* 3*s.* equal the Proceed of 19*l.* 6*s.* at Use 47 Days, at any Rate of Interest? *Answer, 18  $\frac{4}{5}$  Days.*

A Person was possessed of a  $\frac{3}{4}$  Share of a Copper-Mine, and sold  $\frac{1}{4}$  of his Interest therein for 1710*l.* What was the reputed Value of the whole Property at the same Rate? *Answer, 3800*l.**

What Money, at 3  $\frac{1}{2}$  Cent. will clear 38*l.* 10*s.* in a Year and Quarter's Time? *Answer, 880*l.**

*X. Y. Z.* can, working together, complete a Stair-case in 12 Days, *Z.* is Man enough to do it alone in 24 Days, and *X.* in 34: In what Time then could *Y.* get it done himself? *Answer, 81  $\frac{6}{10}$ .*

What Number is that, to which, if  $\frac{3}{10}$  of  $\frac{1}{7}$  of  $\frac{1}{2}$  be added, the Total will be 1? *Answer,  $\frac{3048}{7435}$ .*

A Father dying, left his Son a Fortune,  $\frac{1}{8}$  of which he ran through in Six Months;  $\frac{3}{4}$  of the Remainder held him a Twelvemonth longer, at which Time he had bare 348*l.* left: Pray what did his Father bequeath him? *Answer, 1284*l.* 18*s.* 5  $\frac{1}{2}$ *d.**

There is a City in a certain Island, 708 Miles more distant from the Tropic of Cancer, than another under the same Meridian is from the Arctic polar Circle: What Cities are those; what are the Distances of those Cities from the Equator, and what from each other; remembering the polar Circle is about  
23  $\frac{1}{2}$

## 78. RECREATION XI.

$23\frac{1}{2}$  Degrees from the Pole, as is the Tropic from the Equator, and in this please to consider 60 geographical Miles as a Degree?

*Answer,* Both stand on the same Spot, in Lat.  $50^{\circ} 54'$ , and answer pretty well to Chichester in Suffex.

If  $\frac{1}{4}$  of  $\frac{1}{2}$  of  $\frac{1}{3}$  of a Ship be worth  $\frac{1}{6}$  of  $\frac{1}{2}$  of  $\frac{1}{3}$  of the Cargo, valued at 12000*l.* What did both Ship and Cargo stand the Owners in?

*Answer,* 15223*l.* 8*s.* 10*d.* nearly.

If *A.* having  $\frac{7}{8}$  of  $\frac{1}{2}$  of the half of a Trading Sloop and Cargo, worth 16131*l.*  $\frac{7}{8}$  sells his Brother *B.*  $\frac{1}{2}$  of  $\frac{1}{2}$  of his Interest therein at prime Cost: What did it cost the Brother; and what did his Cousin *P.* pay at the same Time for  $\frac{1}{4}$  of the Remainder?

*Answer,* 9734*l.*  $\frac{127}{800}$  *P.* paid.

A Grocer would mix a Quantity of Sugar at 10*d.*  $\frac{1}{2}$  Pound, with other Sugars at  $7\frac{1}{2}$ *d.* 5*d.* and  $4\frac{1}{2}$ *d.*  $\frac{1}{2}$  Pound, intending to make up a Commodity worth 6*d.*  $\frac{1}{2}$  Pound: In what Proportions is he to take of those Sugars?

*Answer,* When the Quantity is undetermined, as many Answers may be produced, as there are different Ways of linking together a larger Price and a less, than the middle or mean Rate proposed.

A younger Brother received 2200*l.* which was just  $\frac{1}{3}$  of his elder Brother's Fortune; and 3 and  $\frac{1}{4}$  Times the Elder's Money was  $\frac{1}{2}$  as much again as the Father was worth: What was that?

*Answer,* 11000*l.*

It is proposed by an elderly Person in Trade, desirous of a little Respite, to admit a sober and industrious young Fellow, to a Share in the Business; and, to encourage him, offers, that if his Circumstances will allow him to advance 100*l.* his Pay shall be 40*l.* a Year: If he shall be able to put 200*l.* into the Stock, he shall have 55*l.* a Year, and if 300*l.* he shall receive 70*l.* annually: In this Proposal, What was allowed for his Attendance simply?

*Answer,* 25*l.* a Year.

Agreed for Carriage of  $2\frac{1}{2}$  Tons of Goods, 3 Miles wanting  $\frac{1}{10}$ , for  $\frac{1}{2}$  of  $\frac{1}{2}$  of a Guinea: What was that  $\frac{1}{2}$  Hundred for a Mile?

*Answer,* nearly  $\frac{1}{2}$  of 1*d.*

A FACTOR's Remittance to his Employer.

Venice, Jan. 10, 1757. for Ducats 187. 10 Banco,  
at 56½d. at Usance.

*Venice on* At Usance, pay this my First of Exchange, to  
*London.* the Right Worshipful Sir *William Goring*, or  
Order, One hundred Eighty seven Ducats, Ten  
gross Banco, at fifty-six Pence half Penny  $\text{d}^{\text{d}}$  Ducat,  
Value in ourselves, and place it as  $\text{d}^{\text{d}}$  Advice,

To *Nath. Gould, Esq;* *Jones and Lumley.*  
London.

[ *A Ducat is 24 Gross Banco.* ]

London, Oct. 12, 1757. for 700 Ps. of  $\frac{3}{8}$  Mex. at 3 Months.

*London on* Three Months after Date, pay this my First  
*Leghorn.* of Exchange, to Mr *Andrew la Garde*, or Order,  
Seven hundred Mexico Pieces of  $\frac{3}{8}$ , for the Value  
received of himself, and place it to Accompt, as  
 $\text{d}^{\text{d}}$  Advice from,

To Mr *John Horsey*, *Lawrence Quinto.*  
Merchant, in Leghorn.

Sir, Lucca, Sept. 13, 1757. for 13*l.* 11*s.* 8*d.*

*Lucca on* At Sight, pay this my only Bill of Exchange,  
*London.* to *Simon Tostain*, Merchant, or Order, the Sum  
*Ready* of Thirteen Pounds, Eleven Shillings and Eight  
*changed.* Pence Sterl. Value of Ditto, and place it to Ac-  
compt, as  $\text{d}^{\text{d}}$  Advice,

To Mr *Thomas Gilder*, *Pierre de la Roche.*  
Banker, in London.

Genoa, April 28, 1757. for Crowns 500, at 65*d.* Sterl.

*Genoa on* At Thirty Days Sight pay this my First of Ex-  
*London.* change to *Seignor Francisco Spavini*, or Order,  
Five hundred Crowns, Exchange at Sixty-five  
Pence  $\text{d}^{\text{d}}$  Crown, Value received of the Lords of  
Regency, and place it to Accompt of Mr *Jacques*  
*Baudin*, of Lyons, as  $\text{d}^{\text{d}}$  Advice from him.

To Mr *Robert French*, Banker, *Gervasi Orbitello,*  
Lombard-street, London,

Monfieur *BAUDIN*'s LETTER, advising his  
Concurrence to the aforementioned Draught.

Sir,

Lyons, May 3, 1757.

Brother *Orbitello* of Genoa, has this Day desired me to furnish him 500 Crowns, payable to the Resident of the States at London; I have therefore ordered him to draw for the said Sum on you, which please to honour as usual, and put it to the Accompt of,

To Mr *Robert French*,  
Banker, London.

Your Friend and Servant,  
*Jacq. Baudin.*

Lisbon, Feb. 7, 1757. for 181 M. 186. Rees Ex<sup>o</sup>.  
at 64  $\frac{1}{2}$  d.  $\frac{1}{2}$  M.

*Lisbon on London.* At Usance, pay this my First of Exchange, to *Don Pedro Olivarez*, or Order, the Sum of One hundred Eighty one M. and One hundred Eighty six Rees, at Sixty four Pence half Penny  $\frac{1}{2}$  Millree, Value in Accompt, and place it to Mess. *Boulet* and *Savary* of Nismes, as  $\frac{1}{2}$  Advice from them,

To Mr *Mark Gaspar*, on  
Tower-Hill, London.

*Bertrand Alberoni.*

A DRAUGHT on the Imployer, for Value of  
Goods shipped him *per* Factor.

Sir,

St Andrews, July 15, 1757. Millrees 300,  
at Usance.

*N. Britain on Lisbon.*

At Usance, pay this my first of Exchange, to Mr *Elias Regnaud*, or Order, Three hundred Millrees, the Value here shipped for your Use, upon the *Santa Maria* of Naples, and consigned, as  $\frac{1}{2}$  Advice, from

To Signor *Santilena*,  
at Lisbon.

Your very humble Servant,  
*Melvin Gordon.*

An

An Imployer's LETTER, with REMITTANCE,  
to his Factor, in BILL of the said Factor's  
Correspondent.

Mr James Dennis,

According to your Desire, I have remitted you  
1000 Crowns for my Accompt, in your Cor-  
respondent *Aubin's* Bill inclosed, payable by, and  
to yourself, for which please to give me Credit:  
I recommend the Contents of my last, of the 2d  
Current to you, and rest.

Your Friend and Humble Servant,

Paris, Aug. 18, 1757.

*Estienne Benoit.*

Paris, Aug. 18, 1757. for Crowns 1000, at 32 d.  $\frac{1}{2}$  Crown.

*The Bill.*

At double Usance, pay this my only Bill of  
Exchange, to yourself, the Sum of One thousand  
Crowns; Exchange at Thirty-two Pence Sterl.  
 $\frac{1}{2}$  Crown, the Value received of Monsieur  
*Estienne Benoit*, and place it, as  $\frac{1}{2}$  Advice, to  
Accompt of,

To Mr James Dennis,  
Merchant, in Bristol.

*Aubin.*

The Correspondent's LETTER of Advice.

Mr James Dennis,  
Sir,

Paris, Aug. 18, 1757.

By this Post I have drawn on you 1000 Crowns  
at 32 d. payable to yourself, Value of Monsieur  
*Estienne Benoit*, which, with my other Bills de-  
pending, please to honour, and the timely Re-  
mittances shall be punctually made you, by

To Mr James Dennis,  
Merchant, Bristol.

Sir,

Your very humble Servant,

*Aubin.*

The following BILL is useful between Two Persons, when an Opportunity of Drawing is expected to present, or when a Sum of Money owing is dubious.

London, Nov. 3, 1757. for 3000 M. at 2 Usance.

*London on Oporto,* At double Usance, pay this my First of Exchange to myself, or Order, the Sum of Three thousand Millrees, Value in your Hands, and place it to Accompt, as  $\text{pp}$  Advice, from

To Edward Rowe, Esq; English Consul, at Oporto.

William Eaton.

*If the first Bill be accepted, Eaton, upon Advice, sends a Second of the same Import, indorsed to his Order, which ought to be paid by Rowe, pursuant to his Acceptance of the First; if it is not accepted, drawing in this Manner prevents all the Damages of Protest, and the Inconveniencies that would follow from other Persons being concerned therein.*

A LETTER of Advice, with a BILL, to a Factor.

Mr Richard Stewart,

Norwich, Aug. 11, 1757.

Yours of the 29th past received with the inclosed Accompt; the Balance whereof rises higher than expected. This Day have shipped you, by the Peterborough, of Milford, James Snape, Master, 13 Bales of Goods against the Fair, and have taken this Opportunity to enclose you a Bill on Self, for my Balance, for which, on Sales of said Consignment, be pleased to credit,

To Mr Richard Stewart,  
Bristol.

Your Friend and Servant,  
Abr. Anstruther.

Norwich,

# RECREATION XII. 83

Norwich, Aug. 11, 1757. 142*l.* 10*s.*

*The Bill.*

At your Fair in September next, pay this my only Bill of Exchange to yourself, One hundred Forty-two Pounds Ten Shillings, out of the Proceed of Goods, this Day consigned you for my Accompt, in the Peterborough, of Milford, as ~~per~~ Advice, from

To Mr Richard  
Stewart, Bristol.

Your Friend,

*Abr. Anstruther.*

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## RECREATION XII.

A Person making his Will, gave to one Child  $\frac{1}{2}$  of his Estate, to another  $\frac{1}{3}$ , and when these Legacies came to be paid, one turned out 540*l.* 10*s.* more than the other: What did the Testator die worth?

*Answer,* 1538 *l.* 12 *s.* 11  $\frac{3}{4}$   $\frac{2}{3}$   $\frac{1}{4}$  *d.*

A Father devised  $\frac{3}{4}$  of his Estate to one of his Sons, and  $\frac{1}{4}$  of the Residue to another, and the Surplus to his Relict, for her Life; the Childrens Legacies were found to be 257 *l.* 3*s.* 4*d.* different: Pray what Money did he leave the Widow the Use of?

*Answer,* 534 *l.* 2 *s.* 7  $\frac{1}{2}$   $\frac{3}{8}$   $\frac{5}{8}$  *d.*

What Number is that, from which, if you deduct the  $\frac{1}{3}$  of  $\frac{1}{8}$ , and to the Remainder add  $\frac{1}{6}$  of  $\frac{4}{9}$ , the Sum will be 3?

*Answer,* 2  $\frac{46}{80}$   $\frac{1}{8}$ .

A Lad having got 4000 Nuts, in his Return was met by Mad-Tom, who took from him  $\frac{5}{8}$  of  $\frac{2}{3}$  of his whole Stock: Raving-Ned light on him afterward, and forced  $\frac{2}{3}$  of  $\frac{5}{8}$  of the Remainder from him: Unluckily Positive-Jack found him, and required  $\frac{7}{10}$  of  $\frac{1}{2}$  of what he had left: Smiling-Dolly was by Promise to have  $\frac{3}{4}$  of a Quarter of what Nuts he brought Home: How many then had the Boy left?

*Answer,* 575  $\frac{3}{4}$ .

Bought 100 Quarters of Malt, Meal, and Oatmeal, together, for 142 *l.* For every 5 Bushels of Malt I had 3 of Meal, and for every 8 of Meal, I had 7 of Oatmeal: Pray what did

M 2

these

these cost me severally a Bushel, the Malt being half as dear again as the Meal, and the Meal double the Price of the Oatmeal? *Answer*, Malt 4s. 5 $\frac{7}{13}$  $\frac{20}{13}$ d. Meal 3s. 2 $\frac{4}{13}$  $\frac{0}{13}$ d.

Oatmeal 1s. 7 $\frac{2}{11}$  $\frac{9}{11}$ d.

There is a Number, which, if divided by  $\frac{12}{3}$  of  $\frac{7}{16}$ , will quote  $\frac{36}{37}$ : Pray what is the Square of that Number?

*Answer*, 95 $\frac{266}{1369}$ .

There is a Number, which, if multiplied by  $\frac{3}{4}$  of  $\frac{7}{9}$  of  $2\frac{1}{2}$ , will produce no more than 1: What is the Cube of that Number?

*Answer*,  $\frac{965328}{2108797}$ .

What Number is that, to which, if you add  $\frac{1}{11}$  of 12, more  $\frac{1}{19}$  of 27, and from the Total subtract  $\frac{1}{3}$  of  $7\frac{1}{2}$ , less  $\frac{3}{8}$  of  $1\frac{1}{4}$ , the Remainder shall be 8? *Answer*,  $6\frac{421}{618}$ .

In raising a Joint Stock of 400*l*. A. advanced  $\frac{4}{13}$ ; B.  $\frac{11}{13}$  of  $\frac{1}{8}$ ; C.  $\frac{1}{8}$ , more the Difference between A's Adventure and B's, and D. the rest of the Money: What did every one subscribe?

*Answer*, A. 123 $\frac{528}{8164}$ *l*. B. 163 $\frac{4168}{8164}$ *l*. C. 107 $\frac{1552}{8164}$ *l*.  
D. 6 $\frac{416}{8164}$ *l*.

A Person dying, left his Wife with Child, and making his Will, ordered, that if she went with a Son,  $\frac{2}{3}$  of the Estate should belong to him, and the Remainder to his Mother; and if she went with a Daughter, he appointed the Mother  $\frac{2}{3}$ , and the Girl  $\frac{1}{3}$ : But it happened that she was delivered both of a Son and Daughter; by which she lost in Equity 2000*l*. more than if it had been only a Girl: What would have been her Dowry had she only had a Son? *Answer*, 1750*l*.

In Distress at Sea, they threw out 17 Hogsheads of Sugar, worth 34*l*. 8*sh*. the Worth of which came up to but  $\frac{4}{7}$  of the Indigo they cast overboard; besides which, they threw out 13 Iron Guns, worth 18*l*. 10*s*. apiece; the Value of all these amounted to  $\frac{3}{7}$  of  $\frac{2}{11}$  of that of the Ship and Lading: Pray what of the Value came into Port?

*Answer*, 4337*l*. 15*s*. 6 $\frac{2}{3}$ *d*.

A. in a Scuffle, seized on  $\frac{2}{3}$  of a Parcel of Sugar Plumbs, B. caught  $\frac{1}{3}$  of it out of his Hands, and C. laid hold on  $\frac{1}{8}$  more. D. ran off with all A. had left, except  $\frac{1}{7}$  of it, which E. afterwards secured slyly for himself. Then A. and C. jointly

jointly set upon *B.* who, in the Conflict, shed  $\frac{1}{2}$  he had, which was equally picked up by *E.* and *D.* who lay perdue. *B.* then kicked down *C.*'s Hat, and to work they all went anew for what it contained, of which *A.* got  $\frac{1}{4}$ , *B.*  $\frac{1}{3}$ , *D.*  $\frac{2}{7}$ , and *C.* and *E.* equal Shares of what was left of that Stock. *D.* then struck  $\frac{3}{4}$  of what *A.* and *B.* last acquired, out of their Hands. They with Difficulty recovered  $\frac{5}{8}$  of it in equal Shares again, but the other three carried off  $\frac{1}{4}$  apiece of the same. Upon this they call a Truce, and agree, that the  $\frac{1}{4}$  of the whole left by *A.* at first, should be equally divided among them: How much of the Prize, after this Distribution, remained with each of the Competitors?

The young Accomptant, in solving this Proposition, will not be sorry to see the whole Process before him, whence he may reap some Information, and receive Encouragement to carry it through.

*A.* having laid hold on  $\frac{2}{3}$  of the whole Parcel, *B.* caught  $\frac{1}{3}$  of it from him, that is,  $\frac{1}{4}$  of the whole. *C.* at the same Time, seized on  $\frac{1}{10}$  of the same, answering also to  $\frac{1}{4}$  of the whole. *D.* ran off with what *A.* had left, save  $\frac{2}{7}$  of the same. *A.* originally possessed of  $\frac{2}{3}$ , after *B.* and *C.* had served themselves of  $\frac{5}{30}$  and  $\frac{4}{30}$ , had only  $\frac{11}{30}$  left, of which  $\frac{2}{7}$  was carried off by *E.* This  $\frac{2}{7}$ , or  $\frac{11}{105}$ , taken from his  $\frac{11}{30}$  leaves  $\frac{28}{105}$  for *D.*'s Part of the Smuffs, and this ends the first Heat.

*B.* having gotten  $\frac{1}{3}$  as before, is attacked by *A.* and *C.* together, who make him drop  $\frac{1}{3}$  of them, or  $\frac{1}{10}$ . This was equally picked up by *E.* and *D.* that is, by each  $\frac{1}{20}$ . *B.* still retaining  $\frac{1}{6}$  himself: And thus ended their second Heat.

*B.* then kicked over *C.*'s Hat, wherein was  $\frac{1}{4}$  of the Parcel procured at first; of this *A.* got  $\frac{1}{4}$ , *B.*  $\frac{1}{3}$ , *D.*  $\frac{2}{7}$ , together  $\frac{71}{140}$ , leaving to *C.* and *E.* equal Shares of the Remainder,  $\frac{11}{140}$ , that is, to each  $\frac{11}{280}$ ; and so ended their third Heat.

*D.* then knocked down  $\frac{3}{4}$  of what *A.* and *B.* had last obtained, viz.  $\frac{7}{30}$ , of which  $\frac{3}{4}$  is  $\frac{7}{40}$ , and of which they are said to recover  $\frac{5}{8}$  between them, or  $\frac{7}{40}$  of  $\frac{7}{40}$  Man; and *C.* *D.* and *E.* got each  $\frac{1}{8}$  of  $\frac{7}{40}$ , or  $\frac{7}{320}$  apiece more. The remaining  $\frac{1}{4}$  saved by *A.* and *B.* in this part of the Conflict, viz.  $\frac{1}{4}$  of  $\frac{11}{30}$ , and *B.*  $\frac{1}{4}$  of  $\frac{1}{10}$ , was severally retained by each of them; and thus concluded the fourth Heat.

The original  $\frac{1}{4}$  at first missed of by *A.* is agreed to be equally divided among them, that is,  $\frac{1}{14}$  to each Competitor. The Items, when collected, belonging to each, will assign the  
Part

Part they severally had of the Prize, which will turn out as follows: *A.*  $\frac{2863}{168880}$ , *B.*  $\frac{6135}{168880}$ , *C.*  $\frac{2418}{168880}$ , *D.*  $\frac{10224}{168880}$ , *E.*  $\frac{4950}{168880}$ , together making the whole Quantity, or 1.

A merry young Fellow, in a small Time, got the better of  $\frac{7}{8}$  of his Fortune; by Advice of his Friends, he then gave 2200*l.* for an Exempt's Place in the Guards; his Profusion continued till he had no more than 880 Guineas left, which he found by Computation was just  $\frac{3}{10}$  Part of his Money, after the Commission was bought: Pray what was his Fortune at first?

*Answer,* 10450*l.*

A Tobacconist has by him 120*lb.* of fine Oroonoko Tobacco, worth 2*s.* 6*d.* a Pound; to this he would put as much York-River Ditto, at 20*d.* with other inferior Tobacco's at 18*d.* and 15*d.* a Pound, as will make up a Mixture answerable to 2*s.* a Pound: What will this Parcel weigh?

*Answer,* 233  $\frac{13}{15}$  *lb.*

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## LETTERS OF CREDIT.

Sir,

London, May 11, 1757.

**P**LEASE to furnish the Bearer hereof, Mr *Matthew Meanwell*, the Sum of Twenty Pounds, as he shall require the same, and place it to my Accompt, for which, this Letter of Credit, with his Receipt, shall be your sufficient Voucher and Warrant, giving, upon Payment, a Line or two of Advice, to

To Mr *Nich. Neverfail*,  
Merchant, in Hull.

Your real Friend,  
*Samuel Standfast.*

*The Receipt.*

Received, June 2, 1757, of Mr *Nich. Neverfail*, the Sum of Twenty Pounds, by Virtue of Mr *Samuel Standfast's* Letter of Credit, of May 11 last, for the said Sum,

—  
20*l.*  
—

⌘ *Matthew Meanwell.*

Sir,

Sir,

London, Jan. 17, 1757.

Please to furnish the Bearer, Mr *Jacques Bernaudin*, the Sum of Three hundred Pounds Sterl. Exchange, at 33s. 4d. Flem.  $\text{d}^{\text{d}}$  Pound Sterl. to employ for my Accompt; for which Sum, or any Part thereof, take his Bills on me, as  $\text{d}^{\text{d}}$  Advice from

To Mr *Claude Crespigny*,  
Merchant, in Antwerp.

Your humble Servant,  
*Kendrick Keptouch.*

Ex<sup>o</sup>. 300l. Sterl. Antwerp, March 10, 1757.

The Bill.

At Sight, pay this my only Bill of Exchange, to Mr *Claude Crespigny*, or Order. the Sum of Three hundred Pounds Sterl. the Value here received of him, for your Use, and place it, as  $\text{d}^{\text{d}}$  Advice, to the Accompt of

To the Worshipful *Kendrick Keptouch*, Esq; in Mark-Lane, London.

Your humble Servant,  
*Jac. Bernaudin.*

An Indorsement or Assignment of the said  
BILL to another.

Pay *Israel Falgate*, or Order, Value in Accompt.

*Claude Crespigny.*

*This Bill, drawn upon Receipt of the Sum mentioned, by the Factor Bernaudin, upon the Employer Keptouch, and indorsed by the Presenter Crespigny, to Falgate, for Reasons between themselves, is payable, like other indorsed Notes, to any Bearer, who shall Witness the Payment, by writing his Name under that of the Indorser: Not but Merchants, to prevent Impositions by Forgeries, require Foreign Bills, in dubious Cases, to be signed by some substantial Person in London, by way of Attestation, that the Bill presented is genuine; upon Credit whereof, they will venture to accept or pay it.*

Sir,

Sir,

Dublin, Jan. 1, 1757.

The Bearer, Mr *Richard Avery*, will have Occasion for Fifty Pounds, which Sum I desire you to furnish him, and take his Bill for said Sum, or any Part thereof, on the Honourable *Quintilian Quickfight*, Esq; I am, Sir, Your most humble Servant,  
 To *Henry Hoare*, Esq;  
 Fleetstreet, London. *Roger Renolds.*

Sir,

Ex<sup>o</sup>. 56 l. London, Feb. 14, 1757.

*The Bill.* At One and twenty Days Sight, pay this my First Exchange, to *Henry Hoare*, Esq; or Order, the Sum of Fifty-six Pounds, the Value received of Ditto, for your Use, as  $\text{pp}$  Advice from, Sir,  
 To the Honourable *Quintilian Quickfight*, Esq; Dublin. Your humble Servant,  
*Richard Avery.*

*In the Bill, the then current Exchange, suppose 12 l.  $\text{pp}$  Cent. is to be added to the Sum, ordered in the Letter of Credit, which send indorsed to Renolds, with the Words:*

Pay Mr *Roger Renolds*, or Order, Value in Accompt.  
*Henry Hoare.*

*And if Renolds should have Occasion to indorse it to some other Person, thus:*

Pay *Thomas White*, Esq; or Order, Value of Ditto.  
*Roger Renolds.*

*The last Possessor will be thereby entitled to the Contents from Quickfight, when due. This Affair might also have been transacted, without Indorsement, in Manner following:*

Sir,

Ex<sup>o</sup>. 56 l. London, Feb. 14, 1757.

At One and twenty Days Sight, pay this my Second of Exchange, my First not paid, to *Roger Renolds*, Esq; or Order, the Sum of Fifty-six Pounds, the Value received for your Use, of *Henry Hoare*, Esq; as  $\text{pp}$  Advice, from Your humble Servant,  
 To the Honourable *Quintilian Quickfight*, Esq; Dublin. *Richard Avery.*

A General LETTER of CREDIT, to furnish  
a Person according to his Occasions.

Sir,

Paris, March 2, 1757.

The Bearer, Mr *Stephen Monteage*, one of his Britannic Majesty's Messengers, being ordered to Constantinople, will have Occasion for Money to defray his Charges, &c. Please to furnish him with the Sums he shall require, at said Place, taking his Receipts; and your Draughts for the Value shall receive due Honour from

A Monsieur, Monsieur *Salonnier*,  
Banquier, a Vienne.

Your humble Servant,

*Mich. Toffier.*

*The Bill consequent to this Letter of Credit, drawn by Salonnier at Vienna, on Toffier at Paris, for the Sum furnished Monteage.*

Sir,

Vienna, April 3, 1757. for 720 Flo. at Liv. 3 . 4 . 0

At Four Days Sight, pay this my only Bill of Exchange, to *Sieur Louis Dugarde*, or Order, the Sum of Seven hundred and Twenty Florins, Exchange at Three Livres Four Sol.  $\frac{1}{2}$  Florin, the Value paid at Constantinople, to Monsieur *Stephen Monteage*, pursuant to your Letter of Credit of the 2d of March last, and as by Advice from the said *Monteage*.

A Monsieur, Monsieur *Toffier*,  
Banquier, a Paris.

*Andrew Salonnier.*

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R E C R E A T I O N XIII.

A Gay young Fellow, had 18200*l.* left him by an old Uncle, to whose Memory he expended 3  $\frac{1}{2}$  Cent. of his whole Fortune, in a sumptuous Funeral and Monument; 9  $\frac{1}{2}$  Cent. of the Remainder, he made a Present of to his Cousins, forgotten, for his Sake, by the old Man; with  $\frac{2}{3}$  of what was left, he bought a fine Seat; with  $\frac{1}{3}$  of the Residue, a Stud of Horses;

N

he

he squandered away 550*l.* upon one Mistress; and after he had lived at the Rate of 2000*l.* a Year, for 19 Months together, he had both ruined his Health, and impaired his Fortune: Pray, at his Death, what was there left for his Sister, who was his Heir at Law?

*Answer*, 6324*l.* 0*s.* 11*d.*

A Father, ignorant in Numbers, ordered 500*l.* to be divided among his Five Sons thus: Give *A.* says he,  $\frac{1}{2}$ , *B.*  $\frac{1}{4}$ , *C.*  $\frac{1}{8}$ , *D.*  $\frac{1}{16}$ , and *E.*  $\frac{1}{32}$ : Part this equitably among them, according to the Father's Intention.

*Answer*, *A.* 152  $\frac{1392}{2734}$ *l.* *B.* 114  $\frac{1044}{2734}$ *l.* *C.* 91  $\frac{1186}{2734}$ *l.*  
*D.* 76  $\frac{696}{2734}$ . *E.* 65  $\frac{290}{2734}$ *l.*

Three Persons purchase together a West India Sloop, towards the Payment whereof, *A.* advanced  $\frac{2}{3}$ , *B.*  $\frac{1}{3}$ , and *C.* 140*l.* How much paid *A.* and *B.* and what Part of the Vessel had *C.*?

*Answer*, *A.* and *B.* together paid 572  $\frac{8}{11}$ *l.*

*A.* and *B.* clear by an Adventure at Sea 50 Guineas, with which they agreed to buy a Horse and Chaise; whereof they were to have the Use, in Proportion to the Sums adventured, which was found to be *A.* 10. to *B.* 7. they cleared 45  $\frac{1}{2}$  Cent. What Money then did each send Abroad?

*Answer*, *A.* 68*l.* 12*s.* 6  $\frac{10}{17}$ *d.* *B.* 48*l.* 9  $\frac{7}{17}$ *d.*

*A.* and *B.* join their Stocks, and vest them in Brandies. *A.*'s Stock was 19*l.* 19*s.* 8*d.* more than that of *B.* Now by selling out their Commodity at 55*s.*  $\frac{1}{2}$  Anker, *A.* cleared 74*l.* 11*s.* and *B.* just 50 Guineas. The Quantity of Brandy dealt for is required, and the Gain upon the Anker?

*Answer*, 88 Ankers, whereon cleared 1*l.* 8*s.* 10  $\frac{1}{4}$ *d.*  $\frac{1}{2}$  Anker.

Suppose the Sea-Allowance for the common Men to be 5*lb.* of Beef, and 3*lb.* of Biscuit a Day, for a Mess of Four People, and that the Price of the first, barrell'd, be to the King 2  $\frac{1}{4}$ *d.* a *lb.* and of the second 1  $\frac{1}{2}$ *d.* such was a Ship's Company, that their Flesh cost the Government 12*l.* 12*s.*  $\frac{1}{2}$  Day: Pray what did it pay for their Bread  $\frac{1}{2}$  Week?

*Answer*, 35*l.* 5*s.* 7  $\frac{2}{10}$ *d.*

Hetty told her Brother George, that tho' her Fortune, on her Marriage, took 19312*l.* out of the Family, it was but  $\frac{1}{2}$  of Two Years Rent, Heaven be praised, of his yearly Income: Pray what was that?

*Answer*, 16093*l.* 6*s.* 8*d.* a Year.

In an Article of Trade, *A.* gains 14*s.* 6*d.* and his Adventure was 35*s.* more than *B.*'s, whose Share of Profit is but 8*s.* 6*d.* What are the Particulars of their Stock?

*Answer,* *A.* 4*l.* 4*s.* 7*d.* *B.* 2*l.* 9*s.* 7*d.*

*A.* has Currans worth 4*d.* a Pound, but in Truck charges 6*d.* and also requires  $\frac{1}{2}$  of that in Ready Money. *B.* has Candles 6*s.* 8*d.* the Dozen, and he in Barter, honest Man, charges but 7*s.* Should these Persons deal together for the Value of 20*l.* how much will *A.* have got of *B.*?

*Answer,* 6*l.* 3*s.* 9 $\frac{3}{4}$ *d.* That is to say,

*A.* lets *B.* have Currans to the Value of 20*l.* which stood him in but  $\frac{3}{4}$  of the Money, or 13*l.* 6*s.* 8*d.* In Return, *B.* gives him in Money 10*l.* and to the Value of 10*l.* in Goods, which Goods cost him 9*l.* 10*s.* 5 $\frac{3}{4}$ *d.* The Difference in Account is as above to the Advantage of *A.*

Three Persons entered joint Trade, to which *A.* contributed 210*l.* *B.* 312*l.* they clear 140*l.* whereof 37*l.* 10*s.* belongs of right to *C.* That Person's Stock, and the several Gains of the other two are required?

*Answer,* *C.*'s Stock, 190*l.* 19*s.* 6*d.* *A.* Gained 41*l.* 4*s.* 8 $\frac{1}{2}$ *d.*

Four Figures of Nine may be so placed and disposed of, as to denote and read for 100, neither more or less: Pray how is that to be done?

*Answer,* 99 $\frac{2}{3}$ .

*A.* lets *B.* have a Hoghead of Sugar, of 18 Hundred Weight, worth 31*s.* for 42*s.* the Hundred,  $\frac{1}{3}$  of which he is to pay in Cash. *B.* hath Paper worth 14*s.* the Ream, which it is agreed shall bear no more than 15*s.* 6*d.* and at that Rate truck for the rest: How stood the Account?

*Answer,* 7*l.* 9*s.* 2 $\frac{2}{3}$ *d.* in *A.*'s Favour.

In the Partition of Lands in an American Settlement, *A.* had 757 Acres allotted to him, *B.* had 2104 Acres, *C.* 16410, *D.* 12881, *E.* 11008, *F.* 9813, *H.* 13800, and *J.* 8818 Acres: Now, how many Acres did the Settlement contain, since the Allotments made above want 416 Acres of  $\frac{1}{4}$  of the Whole?

*Answer,* 380035 Acres.

## GENERAL DIRECTIONS for Penning LETTERS of BUSINESS.

**A** Tradesman's Letters should be plain, concise, and to the Purpose, free from quaint, or studied Expressions; always pertinent, and conceived in so clear Terms, as may neither give his Reader Hesitation or Doubt. And, as there ought to be nothing obscure or superfluous in them, so ought they to have no affected Abbreviations; for these will often make them ambiguous, or too generally expressed.

All Orders, Commissions, and material Circumstances of Trade, are to be plainly and explicitly delivered; nothing should be presumed, understood, or implied. Your Correspondent is to be expressly told, what you would have done on his Part, and what he may depend on, on yours. There should be no Possibility of a Disappointment left, through his not being fully informed of your Intentions: For, when Orders are darkly given, they are doubtfully observed; and a Mistake in Commerce must always be of Consequence.

Nor ought the Correspondent, on the Receipt of Letters, to be less punctual in answering every Article therein referred to him; to each Particular whereof, he is to reply distinctly and directly. Nothing must be omitted by him, or left in Suspence, lest the Correspondence should suffer, for want of proper Intelligence.

The Stile fit for Letters, should be short, familiar, neat, and significant; like that of Conversation. The Trader should converse with his Correspondent, by Letter, just as he would do, was he to meet him Personally upon *Change*; and whatever he would say, Face to Face, that is proper to be written, on any Point of Business.

### A Country Chapman's ORDER for Goods.

Mr *Nicolas Candy*,

Chester, May 25, 1757.

**H**AVING compleated my Seven Years Service with Mr *Lawrence Dealwell*, your old Chapman, I have now ventured into the World, and taken a Shop in the same Town. I would desire you to send me by the next Return, half a But  
of

of Currans; 5 Barrels of Raisins of the Sun; 8 Frails of Malaga; Sugars, at 3 *d.* 4 *d.* and 5 *d.*  $\frac{1}{2}$  Pound, each 4 *Cwt.* Cloves, Mace, Nutmegs, Cinnamon, each 3 *lb.*  $\frac{1}{2}$  *Cwt.* of Pepper; an *Cwt.* of Pimento; 16 Sugar Loaves of various Sorts; 4 *Cwt.* of Treacle; 5 *Cwt.* of Prunes; 2 Barrels of Figs;  $\frac{1}{2}$  *Cwt.* of Ginger. Draw your Bill upon me for half the Value, it shall be paid at Sight, the rest at three or four Months: So that I expect a Price according. For being a young Man, if I cannot buy and sell my Goods as low as others, I must expect no Trade. As you deal with me in this, you shall hear more frequently from

Your loving Friend,

*Thomas Hopeful.*

The Apprentice's ANSWER, his Master being Sick, or out of the Way.

Mr *Thomas Hopeful*,

**M**Y Master's Indisposition confining him to his Bed, renders him unfit to write an Answer to yours of the 25th of May last; however, he has ordered me to let you know, that the Confidence you have reposed in him, he takes very kindly, and assures you, that he will use you so well, and go so low, that you shall be very well satisfied. I have taken Care to put up as choice Goods as any are in Town, and sent them by *Lawrence Stager* the Carrier. The particular Quantity and Prices, I have, in a Bill of Parcels, hereunto annexed; and, at your Desire, have drawn on you for  $\frac{1}{2}$  the Value, payable to Mr *Charles Dean*, or Order. For the Remainder my Master would not have you streighten yourself for Time, and hopes he shall have your farther Order, as you find he deals with you in this; which is all that offers at present, from

Your humble Servant,

London, June 11, 1757.

*Ready Writer;*

Servant to Mr *Nich. Candy.*

The Apprentice's LETTER, advising the said REMITTANCE, to another of his Master's Correspondents.

Mr Charles Dean,  
Sir,

London, June 11, 1757.

**M**Y Master has kept his Bed this Fortnight, with the Gout, but is at present better. He orders me to acquaint you, that having an Opportunity of paying some Part of your Balance, he has inclosed remitted you a Bill, for 65*l.* 14*s.* 1*d.* on Mr *Thomas Hopeful*, your Townsman, to be paid at Sight. He is beginning the World, and my Master being partly a Stranger to him, desires, when you write, to advise something of his Character and Circumstances. Please to give a Line upon Receipt of the Bill, and as Opportunity presents, you may depend upon the rest. This at present with the Family's Service, is all from,

Sir,

Your humble Servant,

P. S. My Master desires to be informed, what the Assignees have done in Mr *Chapman's* Affair; and whether Mr *Indolent's* Certificate will be allowed.

*Ready Writer.*

The B I L L inclosed.

Sir,

London, June 11, 1757. for 65*l.* 14*s.* 1*d.*

At Sight, pay to Mr *Charles Dean*, or Bearer, the Sum of Sixty-five Pounds Fourteen Shillings and a Penny, the Value here delivered in Goods to *Lawrence Stager*, for your Use, and place it to Accompt of my Master *Nicolas Candy*, as ~~per~~ Advice from

To Mr *Thomas Hopeful*,  
Grocer, Chester.

Your humble Servant,

*Ready Writer.*

[The Bill of Parcels upon the preceding Letter follows.]

Sold

Sold to Mr Thomas Hopeful of Chester, June 11, 1757.										i.	s.	d.
	wt.	Gr.	lb.	Tr.	lb.	Cwt.	qr.	lb.	at	d.	lb.	
1 But of Currans	—	9	0	0	7	140	Nt.	7	3	7	4	4
5 Barrels of Raisins of the Sun	—	15	0	0	0	180		13	1	16	3 1/2	
8 Frails of Malaga Raisins	—	4	0	0	0	36		3	2	20	2 1/2	
2 Barrels of Sugar	—	4	1	0	0	28		4	0	0	3	
Ditto	—	4	1	0	0	28		4	0	0	4	
Ditto	—	4	1	0	0	28		4	0	0	5	
Ditto	—	3	1	5		33		4	0	0	9	
Ditto	—	4	1	11		39		4	0	0	8	
3 Pound of Cloves	—	—	—	—	—	—	—	—	at	d.	lb.	
3 lb. of Mace	—	—	—	—	—	—	—	—	7	4	4	
Ditto Cinnamon	—	—	—	—	—	—	—	—	13	0	0	
Ditto Nutmegs	—	—	—	—	—	—	—	—	6	0	0	
1 Cwt. of Pepper	—	—	—	—	—	—	—	—	7	0	0	
1 Cwt. of Pimento	—	—	—	—	—	—	—	—	3	3 1/2	—	
4 Sugar Loaves	—	—	—	—	—	—	—	—	1	5	—	
Ditto	—	—	—	—	—	—	—	—	0	8	—	
Ditto	—	—	—	—	—	—	—	—	0	9	—	
Ditto	—	—	—	—	—	—	—	—	0	9 1/2	—	
Ditto	—	—	—	—	—	—	—	—	0	10 1/2	—	
4 Cwt. of Treacle	—	—	—	—	—	—	—	—	13	0	4	Cwt.
5 Cwt. of Prunes	—	—	—	—	—	—	—	—	13	0	—	
2 Barrels of Figs, wt. Gr. 1 1/4 Cwt.	Tr.	32	lb.	Nt.	1 1/4	Cwt.	24	lb.	29	2	—	
1/2 Cwt. of Ginger	—	—	—	—	—	—	—	—	0	7 1/2	4	lb.
										l. 131 . 8 . 3		

## Another Chapman's ORDER for Goods.

Mr *Nich. Allom* and Comp.

Exon, June 16, 1757.

**T**HIS is to desire you to send ~~ff~~ next Vessel, bound for Exeter, the Goods following, viz. Galls, 3 Bags; Indigo, 5 Barrels; Allom, 17 Cwt. Logwood,  $\frac{1}{2}$  a Ton; Madder, 14 Cwt. Copperas,  $3\frac{1}{2}$  Tons; Bahia Brazil, 4 Cwt. Bourdeaux Cream of Tartar,  $6\frac{1}{2}$  Cwt. West India Fustic,  $5\frac{1}{2}$  Tons; Red Sanders,  $6\frac{1}{2}$  Cwt. Valona Caps ground,  $9\frac{1}{2}$  Cwt. For the Balance of my last Accompt, being 295*l.* 14*s.* 9*d.* I have here inclosed sent you a Bill of Exchange, at 12 Days Sight, on Mr *Lawrence Gemroy*, Merchant in London, to whom I have given Advice this Day. Set the Prices as low as you can, and when you expect your Money for this Parcel, draw your Bills on me, they shall receive due Honour, from

Your loving Friend,

*Zach. Careful.*

The B I L L inclosed.

Sir,

Ex<sup>o</sup>. 295*l.* 14*s.* 9*d.* Exon, June 16, 1757.

At Twelve Days Sight, pay Mr *Nich. Allom*, or Order, the Sum of Two hundred Ninety-five Pounds Fourteen Shillings and Nine Pence, and place it to Accompt, as ~~ff~~ Advice from

To Mr *Lawrence Gemroy*,  
Merchant, in London.

Yours,

*Zach. Careful.*

A L E T.

A LETTER of ADVICE upon the beforemen-  
tioned Draught, to Mr *Lawrence Gemroy*.

Sir,

**Y**OURS of the 20th past came to Hand, the Day the Vessel sailed with your Goods on board; I shall however, take the first Opportunity to send the Stuffs mentioned in your last Order: Mean time, have this Post drawn on you for 295*l.* 14*s.* 9*d.* at 12 Days Sight, to Mr *Nich. Allom*, or Order, which please to honour as usual, to oblige,

Sir,

Your affectionate Kinsman,  
and humble Servant,

Exon, June 16, 1757.

*Zach. Careful.*

An Apprentice's ANSWER to the foregoing  
LETTER, from Mr *Zach. Careful*.

Sir,

London, June 24, 1757.

**M**Y Master received yours of the 16th Instant, with the Bill of Exchange inclosed, which is now accepted. The Parcel of Goods, wrote last for, I have this Day shipped on board the Coaster, of Exon, *John Miller*, Master, being marked and numbered as  $\text{£}$  Margin\*. The Bill of Lading, and the Bill of Parcels, are both annexed. My Master and Partner are now out of Town; for that Reason, I have taken all possible Care to please you in both Goods and Prices. What you have further Occasion for in our Way, be pleased to signify your Order, and it shall faithfully and diligently be performed, by, Sir,

Your humble Servant,

*Ferdinando Failnone.*

Servant to Mr *Nich. Allom* and Comp.

\* [*These Numero's and Marks are to be set here as  $\text{£}$  Margin of the subsequent Bill of Lading.*]

## The BILL of PARCELS on the preceding LETTER.

Sold to Mr Zachary Careful, June 24, 1757.

	Cwt.	gr.	lb.	Cwt.	gr.	lb.	l.	s.	d.
3 Bags of Galls—wt.	9	2	27	Tr.	36	Nt.	9	1	19
5 Barrels of Indigo	15	2	19	72	15	0	3	9	7
17 Cwt. of Allom.	—	—	—	—	—	—	—	0	12
$\frac{1}{2}$ Ton of Logwood	—	—	—	—	—	—	—	4	7
14 Cwt. of Madder	—	—	—	—	—	—	—	2	18
$3\frac{1}{2}$ Ton of Copperas	—	—	—	—	—	—	—	8	0
4 Cwt. of Bahia Brazil	—	—	—	—	—	—	—	2	0
$6\frac{1}{2}$ Cwt. of Bourdeaux Cream of Tartar	—	—	—	—	—	—	—	2	14
$5\frac{1}{2}$ Ton of West India Fustich	—	—	—	—	—	—	—	0	14
$6\frac{1}{2}$ Cwt. of Red Sanders	—	—	—	—	—	—	—	2	0
$9\frac{1}{2}$ Cwt. of Valona Caps, ground	—	—	—	—	—	—	—	0	11

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 l. 374 . 16 . 6
 

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## The BILL of LADING.

**S** SHIPPED, by the Grace of God, in good Order, and well Conditioned, by [Mr Nich. Allom and Company,] in and upon the good Ship, called the [Coaster of Exeter] whereof is Master, under God, for this present Voyage, [John Miller,] and riding at Anchor, in [the River of Thames] and by God's Grace bound for [Exeter.] To say, [Eleven Parcels of several Sorts of Goods —————] being marked and numbered as in the Margin, and are to be delivered

delivered in like good Order and well Conditioned, at the aforesaid Port of [Exeter] the Danger of the Seas only excepted) unto [Zach. Careful,] or to his Assigns, he or they paying for Freight of the said Goods, [Sixteen Shillings Four-pence]  $\text{4s}$  Ton, with Primage and Average accounted: In Witnesses whereof, the Master or Purser of the said Ship has affirmed to \* Three Bills of Lading, all of this Tenor and Date, one of which being accomplished, the other Two stand void. And so God send the good Ship to her desired Port in Safety, Amen.

Dated in [London, June  
the 24th, 1757.]

The Contents and Quality unknown,  
John Miller.

### The BILL of ENTRY at the Custom-House, June 24, 1757.

In the Coaster of Exon, John Miller; for Exon, Nich. Allom and Company.

NINE Hundred, One Quarter, Nineteen Pounds of Galls.  
Fifteen Hundred and Three Pounds of Indigo.

Seventeen Hundred of Allom, &c. (The Items as  $\text{4s}$  foregoing Bill of Parcels here to be transcribed verbatim.)

### A Third ORDER from the Country for Goods.

Mr Nehemiah Holland,

I Am sorry you should meet with a Disappointment, in the Return of Money, which I ordered Nich. Careless to pay you, when he was in London last Week: The first Opportunity that offers, I shall take Care to remit you a Bill, or if you have any Opportunity, draw your Bill on me, it shall be paid at Sight. Be

Worcester, July 24, 1757.

\* The Three Bills of Lading mentioned, are disposed of in this Manner; One remains with the Person who shipped the Goods; One is kept by the Master of the Ship; and the Third is sent to the Person who is to receive them.

# 100 TRADING CORRESPONDENCE.

Be pleased to send me by the Carrier, the next Return, 3 Ps. of Dowlas; Hollands, at 2s. 6d. 2s. 8d. 3s. 2d. 3s. 9d. each 2 Ps. and 3 Ps. of Bag Holland, at 4s. 8d. 5 Ps. of Cambricks, from 3*l.* 10*s.* to 5*l.* 3 Ps. of Checks, 10 Ps. of Blue Hertfords, 6 Ps. of Ghentings, 4 Ps. of Mullins, from 4*l.* to 8*l.* Send the lowest Price, and the Time of Payment, I shall be punctual, being

Your loving Friend,

*Samuel Longell.*

## A Servant's ANSWER.

Mr *Samuel Longell,*

London, Aug. 10, 1757.

**Y**OURS of the 24th of July last was received. I have, ~~ff~~ *John Surly*, Worcester Carrier, sent you the Goods wrote for in your last; the Bill of Parcels have hereunto annexed. My Master's Affairs calling him to Bristol, I have done my utmost to content you, both in Goods and Prices; being of Opinion you never had better Goods, or a better Pennyworth. For what remains on the old Accompt, an Opportunity will offer to draw a Bill on you next Week. What you have Occasion for farther, signify your Order, it shall be carefully followed; and as to Time of Payment, my Master will be as reasonable as any Man. I add no more at present, but that I am,

Your humble Servant,

*Thomas Measurewell*, Servant to  
*Nehemiah Holland.*

The BILL mentioned to be drawn at Opportunity.

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58*l.* 12*s.* 6*d.* London, Aug. 19, 1757.

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Sir,

Pay Mrs *Charity Somerfield*, or Order, the Sum of Fifty-eight Pounds, Twelve Shillings, Sixpence, Eight Days after Date, Value of Capt. *Edward Somerfield*, and place it to Accompt of my Master *Nehemiah Holland*, as ~~ff~~ Advice from

To Mr *Samuel Longell*,  
Draper, in Worcester.

Your very humble Servant,  
*Thomas Measurewell.*

OF PARCELS.

The BILL

Sold to Mr Samuel Longell, Aug. 11, 1757.

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Ell --

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3. 2

3. 2

3. 9

4. 8

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0. 6 1/2

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at 1. 10 1/2

1. 11

2. 0

2. 3

2. 5

2. 6

4. 0

5. 6

6. 10

8. 0

8 1/2

8 3/4

9 1/2

8 1/2

20

20 1/2

21 1/2

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8. 0

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9 1/2

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## RECREATION XIV.

*A.* and *B.* in Partnership equally divide the Gain ; *A*'s Money, which was 84*l.* 12*s.* 6*d.* lay for nineteen Months, and *B*'s for no more than 7 : The Adventure of the latter is sought ?

*Answer*, 229*l.* 13*s.* 11 $\frac{1}{2}$ *d.*

In 117 times 406 Pieces of Coin, worth 3*s.* 8 $\frac{2}{3}$ *d.* apiece, how many Reas at 20 for 3*d.* English ?

*Answer*, 14145040.

*A.* has Kerseys at 4*l.* 5*s.* a Piece, ready Money ; in Barter, they are charged by him, at 5*l.* 6*s.* each, and  $\frac{1}{2}$  of that required down. *B.* has Flax at 3*d.* a Pound ; how ought he to rate it in Truck, not to be hurt by the Extortion of *A.* ?

*Answer*, 5 $\frac{1}{2}$  $\frac{1}{3}$  $\frac{1}{3}$ *d.*

In all Solutions of Questions in Truck, the intrinsic Value of the Thing received, ought to tally with the like Value of the Thing delivered, where they deal upon the Par ; If there be any Difference, some one of the Parties has the Advantage of the other by the Value of that Difference.

Lent 109 Guineas, at 4  $\frac{1}{2}$  Cent, which by the 18th of Aug. 1740, was raised, by the Interest, to as many Moidores, bating 2*s.* 6*d.* Pray on what Day did the Bond bear Date ?

*Answer*, July 7, 1733.

Put out 384*l.* to Interest, and in 8 $\frac{1}{2}$  Years, there were 542*l.* 8*s.* found to be due ; what Rate of Interest could then be implied ?

*Answer*, 5  $\frac{1}{2}$  Cent.  $\frac{1}{2}$  Annum.

*A.* for a Nine Month's Adventure, received 20*l.* *B.* for one of Seven Months, received 25 Guineas ; and *C.* for lying out of his Contribution 5 Months, had a Title to 32*l.* The Total of their Adventures, multiplied into their respective Times, was 640*l.* What then were the Particulars ?

*Answer*, *A.* 18*l.* 3*s.* 6*d.* *B.* 30*l.* 13*s.* 5*d.*

*C.* 52*l.* 6*s.* 10 $\frac{1}{2}$ *d.*

*A.* clears 13*l.* in 6 Months ; *B.* 18*l.* in 5 Months ; and *C.* 23*l.* in 9 Months, with a Stock of 72*l.* 10*s.* What then did the general Stock amount to ?

*Answer*, 131*l.* 6*s.* 9 $\frac{1}{2}$  $\frac{1}{2}$  $\frac{1}{2}$ *d.*

I have imported 80 Jars of Lucca Oil, each containing 1180 solid Inches: What came the Freight to, at 4s. 6d.  $\frac{1}{2}$  Cwt. Tare, 1 in 10; counting  $7\frac{1}{2}$  Pounds of Oil to the Wine Gallon of 231 Cubic Inches? *Answer*, 6l. 16s.  $9\frac{1}{2}$ d.

A. had 15 Pipes of Malaga Wine which he parted with to B. at  $4\frac{1}{4}$   $\frac{1}{2}$  Cent. Profit, who sold them to C. for 38l. 11s. 6d. Advantage; C. made them over to D. for 500l. 16s. 8d. and cleared thereby,  $6\frac{1}{2}$   $\frac{1}{2}$  Cent. What did this Wine cost A. a Gallon? *Answer*, 4s.  $4\frac{1}{2}$ d.

If 19 Yards of Yard-wide Stuff, exactly line 14 Yards of Silk of another Breadth, how many Yards of the latter will line 184 Pieces of the former, each Piece holding  $28\frac{1}{2}$  Yards? *Answer*, 3864 Yards.

A. has 50 Broad Cloths, at 11l. 10s. a Piece, but in Change, requires 13l. taking Wool, at 2s. 6d.  $\frac{1}{2}$  Stone of B. in Return, that was really worth but 4s. 2d. a Tod: The Question is, how many Sacks of Wool will pay for the Cloth, and which of the Dealers has the better in the Bargain? *Answer*, 200 Sacks. B. got 33l. 6s. 8d. by the Affair.

V. of Amsterdam, draws on X. of Hamburg, at 67d. Flem.  $\frac{1}{2}$  Dollar of 32 Sols Lubeck; and on Y. of Nuremburgh, at 70d. Flem.  $\frac{1}{2}$  Florin of 65 Crutzers Current: If V. has Orders to draw on X. in order to remit to Y. at said Prices, how would run the Exchange between Hamburg and Nuremburgh? *Answer*,  $33\frac{2}{3}$  Sols Lub.  $\frac{1}{2}$  Florin.

M. of Amsterdam orders N. of London, to remit O. of Paris, at 54d. Sterl.  $\frac{1}{2}$  Crown, and to draw on P. of Antwerp, for the Value, at  $33\frac{1}{2}$ s. Flem.  $\frac{1}{2}$  Pound Sterl. but as soon as N. received the Commission, the Exchange was on Paris, at  $54\frac{1}{2}$ d.  $\frac{1}{2}$  Crown: Pray at what Rate of Exchange ought N. to draw on P. to execute his Orders, and be no Loser? *Answer*, 33s.  $2\frac{1}{2}$ d.

A. with Intention to clear 30 Guineas, on a Bargain with B. rates Hops at 16d.  $\frac{1}{2}$  Pound, that stood him in 10d. B. apprized of that, sets down Malt, which cost 20s. a Quarter, at an adequate Price: How much Malt did they contract for? *Answer*, 420 Bushels.

A. and

*A.* and *B.* venturing equal Sums of Money, clear by joint Trade 154*l.* By Agreement, *A.* was to have 8  $\text{d}$  Cent. because he spent Time in Execution of the Project, and *B.* was to have only 5: The Question is, what was allotted *A.* for his Trouble?

*Answer*, 35*l.* 10*s.* 9  $\frac{1}{4}$  *d.*

*A.* in order to put off to *B.* 720 Ells of damaged Holland, worth 5*s.* an Ell, at 6*s.* 8*d.* proposes, in case he has half the Value in Money, to give *B.* thereon a Discompt of 10  $\text{d}$  Cent. The rest *A.* is to take out in Saffron, which *B.* apprized of the whole Management, rates in Justice, at 30*s.* the Pound: Pray what was it really worth in ready Money; and what Quantity of Saffron was he to deliver on the Change?

*Answer*, 20*s.* a Pound, and 72 of them.

*A.* lent his good Friend *B.* Fourscore and Eleven Guineas, from the 11th of December, to the 10th of May following; *B.* on another Occasion, let *A.* have 100 Marks, from September 3, to Christmas following: Query, how long ought the Person obliged, to let his Friend use 40*l.* fully to retaliate the Favour?

*Answer*, 170 Days, nearly.

Laid out in a Lot of Muslin, 480*l.* 12*s.* upon Examination of which, two Parts in seven proved damaged; so that I could make but 5*s.* 6*d.* a Yard of the same; and by so doing find I lost 48*l.* 18*s.* by it. At what Rate  $\text{d}$  Ell am I to part with the undamaged Muslin, to make up my said Loss?

*Answer*, 12*s.* 2  $\frac{1}{16}$  *d.* nearly.

June the 23d, 1745, bought 900*l.* of New South Sea Annuities, at 111  $\frac{1}{2}$   $\text{d}$  Cent. viz. the Day before the closing of the Books, the Brokerage whereof is always 2*s.* 6*d.*  $\text{d}$  Cent. on the Capital, whether you buy or sell. The Midsummer Dividend, 2  $\text{d}$  Cent. became due, and payable on the 10th of August following, by which Time the Rebellion growing considerable in the North, the said Annuities were down at 92  $\frac{1}{2}$   $\text{d}$  Cent. In the general Alarm sold 400*l.* Capital at that Price; but continued the Remainder till a second, third, fourth, and fifth Dividend, as before, became due: And on opening the Books 10 August, 1747, sold out 102  $\frac{1}{2}$   $\text{d}$  Cent. Now, reckoning I might have made 5  $\text{d}$  Cent. on my Money, had I kept it out of the Stocks, how stood this Article in Point of Profit or Loss? *Answer*, to my Damage, 132*l.* 4*s.* 1  $\frac{1}{2}$  *d.*

A LETTER from a Merchant to his Factor.

Mr *Isaac Sharp*,

Sir,

**Y**OURS of the 11th current I received, and am glad to understand you will recover good Part of your Loss, of the Insurers of the Swan. My Account of Sales inclosed I have examined, and am satisfied with the Net Proceed, and your Management therein. With Convenience, please to buy 10 Hhds. of White Biscuit, and 49 Barrels of Beef, and send ~~by~~ first Vessel to Jamaica, consigned to Mr *Thomas Gunston*, for my Accompt: Pray engage your Victualler to get the Beef carefully salted and barrellled, considering the Climate to which it is sent. I am, Sir,

London, July 19,

1757.

Your Friend and Seryant,

*Richard Allom.*

ANSWER from the Factor to his Imployer.

Mr *Richard Allom*,

Sir,

**I**nclosed are the Invoice and Bill of Lading of 49 Barrells of Beef, and 10 Hhds of White Biscuit, bought and consigned by your Order, to Mr *Thomas Gunston*, at Port-Royal; which being well casked, I hope will prove well, and arrive to a good Market. An Opportunity presents of drawing upon you for the Value, payable at One and twenty Days Sight, to the Commissioners of Customs at *London*, which I must entreat you to honour, and hope in a very short Time to answer your Expectations, as to my Balance depending: In the mean Time, as Occasion offers, let me have the Honour of your Commands, who am, Sir,

Dublin, Sept. 7,

1757.

Your obliged humble Servant,

*Isaac Sharp.*

*For Practice, the Learner may be put to draw Bills of Lading, Entry, and Exchange, consequent to this Advice, by former Precedents.*

## INVOYCE from IRELAND.

*Laus Deo*, in Dublin, Sept 5, 1757.

Invoice of 49 Barrels of Beef, and 10 Hhds. of White Biscuit, shipped by me *Isaac Sharp* on board the Dublin Merchant, *Nich. Tory*, Master; and goes consigned to Mr *Thomas Gunston*, Merchant, at Port-Royal in Jamaica; for the proper Account and Risque of Mr *Richard Allom* of London, being marked and numbered as  $\pounds$  Margin. Content, Cost, and Charges, viz.

*Imprimis*, To 49 Barrels of Beef, bought of }  
*Jonas Long*, at 15 s. 6 d.  $\pounds$  Barrel — } l.  
 To 10 Hhds of White Biscuit, bought of }  
*Will. Man*, 29 Cwt. 26 lb. at 20 s.  $\pounds$  Cwt. }

N<sup>o</sup> 1. to 59. CHARGES.

*T/G*  
 To Custom of the Beef, l. 2 . 9 . 0  
 Ditto of the Biscuit, — 0 . 10 . 0  
 Entry and Fees of Cocket, 0 . 5 . 6  
 Searcher and Wharfing- }  
 ger's Fees of all — } 0 . 7 . 6  
 Carts to the Custom- }  
 house, at 1½ d.  $\pounds$  Barrel } 0 . 6 . 1  
 Carts for Hhds, to the }  
 Baker's and to the } 0 . 3 . 4  
 Custom-house, — }  
 For 10 Hhds. 25 s. and }  
 Cooperage, Hoops, } 2 . 1 . 0  
 and Heading, 16 s. }  
 Porters and Shipping, — 0 . 3 . 4  
 ————— l. 6 . 5 . 9  
 To my Commission at 2½  $\pounds$  Cent. l. 1 . 9 . 5  
 —————

Supposing the Ex<sup>o</sup> Current to be  
 10 per Cent. in Favour of England;  
 pray what Sum may Mr *Sharp*, at  
 Dublin, draw for on London, on  
 Account of the Factory above?

Errors excepted, —————

$\pounds$  *Isaac Sharp*.

*Answer*, l. 54 . 17 . 3  
 —————

[Invoice or Factory] Is the Account of Cost, Custom, Provision, Charges, &c. of Goods sent from a Merchant or Factor, to his Correspondent or Employer, beyond Sea.

[Commission or Provision] Is an Allowance to the Factor, for his Pains in doing Business for his Employer.

Invoice

Invoice of 5 Barrels of Indigo, 5 Hhds. of Pimento, and 5 Hhds. of Sugar, shipped on board the Lion, *William Jones*, Master; for Account and Risque of *Nath. Owen*, Merchant, in London, being marked and numbered as under. Contents, Costs, and Charges, viz.

Indigo, 5 Barrels.

No. 142

1

143

to

146

5

152

to

173



Pimento, 5 Hogsheads.

No. Gr.

1

396

to

410

5

412

Nt. 2s. 1d.  $\pounds$  lb. — — — — —

756 lb. 432 Tr. 84

Gr. 72

Tr. 81

Nt. 70

82

2026

389

$\pounds$  lb. — — — — —

2026

389

Nt. 1637 at 11  $\frac{1}{2}$  d.  $\pounds$  lb. — — — — —

82

389

Sugar, 5 Hogsheads.

Cwt. gr. lb.

Gr. 52 . 1 . 20

Tr. 8 . 2 . 0

Nt. 43 . 3 . 0 at 24s.  $\pounds$  100 lb. — — — — —

4 . 7 . 9

5 . 4 . 11

10 . 19 . 7

230 . 10 . 10

Charges, viz.

To Cost of 5 Barrels and 10 Hogsheads.

To Storage, 2  $\frac{1}{2}$   $\pounds$  Cent.

To Commission, at 5  $\pounds$  Cent.

Errors excepted,  $\pounds$  Edwin and Sanchoft.

Note, In the American Plantations 100 lb. is their Cwt.

## RECREATION XV.

**A** Bond was made on the 7th of August, 1713, at 6  $\text{d}$  Cent.  $\text{d}$  Annum for the Sum of 1114  $l$ . 10s. On the 11th of May, 1718, 140  $l$ . was paid off, and a fresh Bond entered into for the Remainder at 5  $\frac{1}{4}$   $\text{d}$  Cent.  $\text{d}$  Annum. At the Time the Interest of this last was 21  $l$ . 16s. 8d. there was paid off 87  $l$ . 11s. 9d. The old Bond being then taken up, a new one was given for the Residue; which being paid off on the 11th of September, 1724, the Bond-owner took no more than 1409  $l$ . 16s. 8d. in full Payment. At what Rate then did he take Interest  $\text{d}$  Cent.  $\text{d}$  Annum upon the last Renewal of the Bond? *Answer*, 21. 9s. 6  $\frac{1}{2}$  d.

*A. B. and C. will trench a Field in 12 Days: B. C. and D. in 14; C. D. and A. will do it in 15; and D. A. and B. in 18: In what Time will it be done by all of them together, and by each of them singly?*

*Answer*, Together in 10,83 Days: By *A.* 47,848. *B.* in 38,969. *C.* in 27,194. *D.* in 111,176 Days.

*A.* at Paris draws on *B.* of London 1200 Crowns, at 55  $d$ . Sterl.  $\text{d}$  Crown, for the Value whereof *B.* draws again on *A.* at 56  $d$ . Sterl.  $\text{d}$  Crown, besides reckoning Commission  $\frac{1}{4}$   $\text{d}$  Cent. Did *A.* get or lose by this Transaction, and what?

*Answer*, He got 15 Crowns  $\frac{1}{4}$ .

Amsterdam changes on London, 34s. 4d.  $\text{d}$  Pound Sterl. and on Lisbon, at 52  $d$ . Flem. for 400 Rees: How then ought the Exchange to go between London and Lisbon?

*Answer*, 75  $\frac{7}{10}$   $d$ . Sterl. for 1000 Rees.

A Druggist has by him 4 Sorts of Green Tea, viz. of 5s. 6s. 8s. and 9s.  $\text{d}$  Pound: Out of these he is inclined to mix up a Tub, containing Nt. a Hundred and a half, so as to make the Commodity worth 7s. the Pound: In what Proportion must those Teas be taken?

*Answer*, Either 42  $lb$ . of each. or else 28  $lb$ . of those of 8s. and 6s. with double that Quantity of the other two Sorts: And in Truth, as many Answers may be found to this Proposition, as there are different Ways of alligating properly the Prices of the Goods proposed.

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posed. The Judgment of the Trader will, however, rather appear in consulting the Quality of his Goods, in order to the making an agreeable Mixture of them, than in taking any Direction from their Price or Value.

*A.* has 100 Reams of Paper at 8 *s.* ready Money, which in Barter he sets down at 10 *s.* *B.* sensible of this, has Pamphlets at 6 *d.* a piece, ready Money, which he adequately charges, and insists, besides, on  $\frac{1}{4}$  of the Price of those he parts with in Specie: What Number of the Books is he to deliver in lieu of *A.*'s Paper; what Cash will make good the Difference, and how much is *B.* the Gainer by this Affair?

*Answer,* They deal on the Par at 10 *s.* the Paper, and 7  $\frac{1}{2}$  *d.* a piece for the 1600 Pamphlets, was no Money to pass between them: But *B.* requiring  $\frac{1}{4}$  of the 50 *l.* his Part of the Goods comes to in Money, reduces his own Outgoings, which intrinsically are 40 *l.* to 27 *l.* 10 *s.* and the just Value of *A.*'s Paper being full 40 *l.* gives *B.* in this Transaction, the Advantage of 12 *l.* 10 *s.*

*A. B.* and *C.* Company; *A.* put in his Share of the Stock for 5 Months, and laid Claim to  $\frac{1}{3}$  of the Profits; *B.* put in his for 8 Months, *C.* advanced 400 *l.* for 7 Months, and required on the Balance  $\frac{2}{3}$  of the Gain: The Stock of the other two Adventurers is sought?

*Answer,* *A.* 168 *l.* *B.* 70 *l.*

A young Hare starts 5 Rods before a Greyhound, and is not perceived by him, till she has been up 34 Seconds; she scuds away at the Rate of 12 Miles an Hour, and the Dog, on View, makes after her, at the Rate of 20: How long will the Course hold, and what Ground will be run, beginning with the Outsetting of the Dog?

*Answer,* 58  $\frac{1}{12}$  Seconds, 1702  $\frac{1}{4}$  Feet run.

*A.* and *B.* barter; *A.* has 140 *lb.* 11 oz. of Plate, at 6 *s.* 4 *d.* the Ounce, which in Truck he rates at 7 *s.* 2 *d.* an Ounce, and allows a Discount on his Part, to have  $\frac{1}{7}$  of that in ready Specie. *B.* has Tea worth 9 *s.* 6 *d.* the Pound, which he rates at 11 *s.* 2 *d.* When they come to strike the Balance, *A.* received but 7 Cwt. 2 qr. 18 *lb.* of Tea: Pray what Discount did *A.* allow *B.* which of them had the Advantage

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vantage, and how much, in an Article of Trade thus circumstanced ?

*Answer*, Discount allowed 40*l.* 6*s.* 6<sup>6</sup>/<sub>7</sub>*d.* or 7*l.* 15*s.* 3<sup>1</sup>/<sub>2</sub>*d.*  $\text{ff}$  Cent. *B.* the Advantage by 41*l.* 7*s.* 4<sup>6</sup>/<sub>7</sub>*d.*

London changes with Amsterdam on Par, at 33*s.*  $\frac{1}{2}$  Flem.  $\text{ff}$  Pound; Amsterdam changes on Middleburgh, at 2  $\text{ff}$  Cent. advance: How stands the Exchange between London and Middleburgh? *Answer*, 34*s.* Flem.  $\text{ff}$  Pound Sterl.

*Q.* of Rotterdam, remits to *R.* of Paris 2000 Crowns, at 91*d.* Flem.  $\text{ff}$  Crown, at double Usance, or 2 Months, and pays  $\frac{3}{10}$   $\text{ff}$  Cent. Brokerage, with Orders to remit him again the Value, at 93*d.*  $\text{ff}$  Crown, allowing at the same Time  $\frac{1}{2}$   $\text{ff}$  Cent. for Provision: What is gained  $\text{ff}$  Cent.  $\text{ff}$  Annum, by a Remittance thus managed? *Answer*, 10  $\frac{1147}{1111}$ .

If I leave Exeter at 10 o'Clock on Tuesday Morning for London, and ride at the Rate of Two Miles an Hour without Intermission; you set out of London for Exeter at 6 the same Evening, and ride 3 Miles an Hour constantly: The Question is, whereabouts on the Road you and I shall meet, if the Distance of the two Cities be 130 Miles?

*Answer*, 61  $\frac{3}{4}$  Miles from Exeter.

A Reservoir for Water has two Cocks to supply it; by the first it may be filled alone in 44 Minutes; by the second, in just an Hour; and it hath a discharging Cock, by which it may, when full, be emptied in half an Hour: Now, suppose these three Cocks, by Accident, should all of them be left open, and the Water should chance to come in: What Time, supposing the Influx and Efflux of the Water to be always alike, would this Cistern be in filling?

*Answer*, 2  $\frac{1}{2}$  Hours.

*A.* sets out of London for Lincoln, at the very same Time that *B.* at Lincoln sets forward for London, distant 100 Miles. At 8 Hours End they meet on the Road, and it then appeared that *A.* had rode 2  $\frac{1}{2}$  Miles an Hour more than *B.* At what Rate an Hour did each of them travel?

*Answer*, *A.* 7  $\frac{1}{2}$  Miles. *B.* 5.

Double my Money for me, said *A.* to *B.* and I will give thee 6*d.* out of the Stock. With the Remainder he applied in like Manner to *C.* with equal Success, and gave him also 6*d.*

6*d.* He repeated this Proposal to *D.* and then 6*d.* was all he had to give. Pray what had he to begin with?

*Answer*, 5  $\frac{1}{4}$  *d.*

My Water-tub holds 147 Gallons, the Pipe usually brings in 14 Gallons in 9 Minutes. The Tap discharges at a Medium, 40 Gallons in 31 Minutes. Supposing these both carelessly to be left open, and the Water to be turned on at 2 in the Morning. The Servant at 5, finding the Water running, shuts the Tap, and is solicitous in what Time the Tub will be filled after this Accident, in case the Water continues flowing from the Main?

*Answer*, at 3 Min. 48 Sec. after 6.

If during the Tide of Ebb, a Wherry should set out from London Westward, and at the same Instant, another should put off at Chertsey for London, taking the Distance by Water at 34 Miles: The Stream forwards this, and retards the other, say  $2\frac{1}{2}$  Miles an Hour: The Boats are equally laden, the Rowers equally good, and in the ordinary way of Working; in still Water, would proceed at the Rate of 5 Miles an Hour: The Question is, where in the River the two Boats would meet?

*Answer*, 8  $\frac{1}{2}$  Miles from London.

There are two Pieces of Clock-work, which, running with a Fly, will each of them lower a Weight uniformly, to the Depth of 35 Feet: The first Weight, or *A.* descends  $\frac{1}{12}$  of an Inch in an Hour; and when it is let down, 12 Feet: The Second, or *B.* is put off, and the Train of Wheels belonging to this Machine, is so ordered, that the Weights will be in the same Level 100 Inches before they come to the Bottom: The Velocity of *B*'s Descent is required?

*Answer*,  $1\frac{2}{11}$  Inch  $\phi$  Hour.

*A.* and *B.* truck, *A.* has 14 Cwt. 81 lb. of Farnham Hops, at 2*l.* 19*s.*  $\phi$  Cwt. but in Barter, insists on Three Guineas. *B.* has Wine worth 6*s.*  $\phi$  Gall. which he raises in Proportion to *A*'s Demand. On the Balance *A.* received but a Hoghead and a half of Wine: Pray what had he in ready Money?

*Answer*, 16*l.* 2*s.*  $1\frac{1}{2}$  *d.*



Invoice, or Factory of 10 Ps. of Holland, 10 Ps. of Cambrick, 9 Ps. of Ghentish Cloth, laden by me  
*Jonas Diligent*, on board the *Josiah*, *Thomas Cock*, Master; for the proper Account and Risque of  
*Henry Porter*, Merchant in London, under the Mark & Margin: Contents, Costs, and Charges, viz.

Amsterdam, Jan. 10. 1757.

10 Ps. of Holland. N<sup>o</sup>. Qt. 31  $\frac{1}{2}$  5 Ps. Qt. : Gil. Sti. Pen.

1. 33  $\frac{1}{2}$  6. Ditto. . .

— 32 34 In all 321  $\frac{1}{2}$  Ells at 1. 11  $\frac{1}{2}$  Ell.

to 31  $\frac{1}{2}$  32  $\frac{1}{2}$

5.

9 Ps. of Cambrick, Qt. 124  $\frac{1}{2}$  Ells Flem. at 1 Gil. 3 Stiv.  $\frac{1}{2}$  Ell.

9 Ps. of Ghenting, Qt. 105  $\frac{1}{2}$  Ells Flem. at 19 Stiv.  $\frac{1}{2}$  Ell.

C H A R G E S.

To Custom and Brokerage of the Hollands, 3 Gil.  $\frac{1}{2}$  Ps.

To Charges in buying —

To Custom of Cambrick and Ghentings —

To Sledage and Boatage —

To Warehouse Room —

To Average and Portage —

61. 6. 0  
20. 1. 5

To my Commission, at 2  $\frac{1}{2}$   $\frac{1}{2}$  Cent.

Making at 34s. 6d. for  
 20s. Sterl. 79l. 9s. 9d.

Errors excepted,

From your humble Servant,

Flor.

*Jonas Diligent.*

HI

Port-Royal in Jamaica, Anno 1757.  
An Account of Sales of 2765 Ells of Brown Ozenbrigs; 1112 Yards of Blue Hertfords; 2 Ps. of Black Cloth, Qt. 39 Yards; 40 Pair of Stockings; and 175 Ells of Bag Holland, received from on board the Lion, Capt. Banister Master, from London, on Account of Mr Edward Luckey, is—D<sup>r</sup>.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
To Portage of Ditto	—	—	—
To Commission on Sales, 5 $\text{d}^{\text{r}}$ Cent.	—	—	—
To Storage, 2 $\frac{1}{2}$ $\text{d}^{\text{r}}$ Cent.	—	—	—
	100	17	8
	12	16	9
	5	9	1
	—	—	—
	19	3	4
To Mr E. Luckey his Account current, for the Nt. Proceed, bad Debts excepted,	237	11	11

P

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Port-Royal in Jamaica, Anno 1757.	—	—	—
Contra	Cr.	—	—
By Benjamin Eaton, sold him 2765 Ells of Ozenbrigs, Yards, at 8 $\frac{1}{2}$ $\text{d}^{\text{r}}$ Yard	—	—	—
By 1112 Yards of Blue Linens, sold Ditto, at 7 $\frac{1}{2}$ $\text{d}^{\text{r}}$ Yard	—	—	—
By James Smart, for 39 Yards of Cloth sold him, at 15 $\text{s}^{\text{r}}$ Yard	—	—	—
By Lawrence Nunke, sold him 40 Pair of Hose, at 7 $\text{s}^{\text{r}}$ 10 $\text{d}^{\text{r}}$ Pair	—	—	—
By Ditto for 175 Ells of Bag Holland, at 6 $\text{s}^{\text{r}}$ 3 $\text{d}^{\text{r}}$ Ell	—	—	—

Errors excepted, Apr. 16, 1757.

$\text{d}^{\text{r}}$  Your humble Servant,

James Bradshaw.

# INVOYCE from PORTUGAL.

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INVOYCE from PORTUGAL.

Oporto, Mar. 11, 1757.

Invoice of Wine, laden  $\text{ff}$  Nich. Strong, and Owen Jamyn, on board the Savanna, John Snap, Master, for Account of P. Lilly and Comp. and consigned to Paul Ludolph and Comp. in Dantzick.

	Mill.	Reas.
To Cost of 10 Pipes of Wine, bought of <i>Anth. de Minas</i> , at 16 M. $\text{ff}$ Pipe	—	160 . 000
To Custom, at 1055 Reas $\text{ff}$ Pipe	—	10 . 550
To Trimming, $\text{£c.}$ at 400 Reas	—	4 . 000
To Primage, at 60 Reas $\text{ff}$ Pipe	—	0 . 600
N <sup>o</sup> . 1. To Brokerage, at $\frac{1}{2}$ $\text{ff}$ Cent.	—	0 . 876
to 10. To Commission, at 3 $\text{ff}$ Cent.	—	5 . 280
To Port-Charges of the said Ship	—	6 . 380
Ex <sup>o</sup> 40 Reas for 3 d.	—	—
Errors excepted,	—	187 . 680

Answer. l. 58 . 13 Sterl.

$\text{ff}$  Nich. Strong, and Owen Jamyn.

[Primage and Average] are small Allowances made to the Master and Mariners of a Ship, at Lading. [Average] also the Contribution of Insurers, in Case of Loss; and sometimes the Assessment made upon the rest of the Lading, to make good that Part which the Sailors cast overboard in Strefs of Weather, for the Security of the Whole.

# INVOYCE from SPAIN.

*Laus Deo*, in Cadiz, the 5th of Oct. 1757.

Invoice of one Barrel cont. one Seron of Cascarilla, shipped on board the Sevilla-Merchant, Capt. Jonathan Braddel Commander, for Account and Risque, as  $\pounds$  Advice; and go consigned to Mr Abraham Randal, Merchant in London; the Mark as  $\pounds$  Margin. To Cost,  $\pounds$  Dr.

	Ry.	Pl.
One Seron, Qt. Netto, 209 $\frac{1}{4}$ lb. of Cascarilla, at 9 Ps. $\frac{1}{3}$ $\pounds$ lb.	—	—
To Dispatch 4 Ps $\frac{8}{8}$ is	—	32
To Portage to the House, and Boats	—	4
To Boat-hire, aboard	—	8
To Brokerage, at $\frac{1}{2}$ $\pounds$ Cent.	—	39 $\frac{1}{4}$
To my Commission, at 2 $\frac{1}{2}$ $\pounds$ Cent.	—	—
		83 $\frac{1}{4}$
		378 $\frac{1}{2}$

At 8 Ryals of Plate,  $\pounds$  Ps. of  $\frac{8}{8}$ , what does the whole amount to, Ex<sup>o</sup>. at 52d. Sterl.  $\pounds$  Ps. of  $\frac{8}{8}$ ?

Answer. 420 . 10 . 10  $\frac{3}{4}$

Errors excepted,

James Langlow.

[ Brokerage ] is an Allowance to the Broker, to bring Persons to buy or sell Goods, &c.  
[ To Balance an Account ] is to make the Total of the Dr. and Cr. Sides, when cast up, alike.

## INVOYCE from FRANCE.

Bordeaux, the 20th of Oct. 1757.

Invoice of  $\frac{1}{2}$  Ton of Wine, and 20 Ps. of Prunes, shipped on the Canary-Merchant, *John King* Master,  
for Account of *Valentine Austin*, Merchant in London, marked as in the Margin.

Liv. Sol. Den.

To 2 Hhds of Graves Claret, at 50 Cr.  $\frac{1}{2}$  Ton — — — — 75 . 0 . 0To 20 Ps. of Prunes, bought of Mr *Tart* and Comp. viz.Tr. 97  $\frac{1}{2}$  lb.  $\frac{1}{2}$  Cask.N<sup>o</sup> 1. — 1000 lb. N<sup>o</sup> 11. — 955 lb.

2. — 1000 — 12. — 960

3. — 1000 — 13. — 960

4. — 1005 — 14. — 955

5. — 990 — 15. — 900

6. — 995 — 16. — 925

7. — 955 — 17. — 950

8. — 1045 — 18. — 981

9. — 1000 — 19. — 930

10. — 1000 — 20. — 1040

lb.

10 Qt.

Do.

Gr.

Tr.

20 Qt.

Liv. Sol. Den.

lb. 17596 Nt. at 2 . 17 . 7  $\frac{1}{2}$  Quintal.

( Continued as under )



## RECREATION XVI.

**A** Cistern holds 103 Gallons, and being brim full, has 2 Cocks to run off the Water; by the first of which, a Three Gall. Pail will be filled in 60 Seconds; by the other in 75: In what Time will this Cistern be emptied, through both these Apertures together, supposing the Efflux of the Water all along the same?

*Answer*, 19 Minutes,  $4\frac{4}{5}$  Seconds.

*A.* of Amsterdam owes *B.* of Paris, 2000 Florins of current Specie, which he is to remit him, by Order, the Exchange  $90\frac{1}{2}$  *d.* Flem. de Banco,  $\text{ff}$  Crown of 60 Sols Tournois, the Agio of the Bank being 4  $\text{ff}$  Cent. better than Specie; but when this was to be negotiated, the Exchange was down at  $89\frac{1}{2}$  *d.*  $\text{ff}$  Crown, and the Agio, let us suppose, raised to 5  $\text{ff}$  Cent. What did *B.* get by this Turn of Affairs?

*Answer*, 1 *cr.* 18 *sol.* 9 *den.*

Sound, not interrupted, is by Experiment, found uniformly to move about 1150 Feet in a Second of Time: How long then, after firing the Warning-gun in Hyde-Park, may the same be heard at Highgate, taking the Distance at  $5\frac{2}{3}$  Miles?

*Answer*, 26 Seconds,  $1\frac{1}{3}$  Third.

*T. Z.* made the following Bett for 1000 Guineas, to be decided the Monday, Tuesday, and Wednesday, in Whitfun-Week, on Barham Downs, between the Hours of 8 in the Morning, and 8 at Night. The Proposer has Ten choice Cricketers in full Exercise, who, on this Occasion, are to be distinguished by the first 10 Letters of the Alphabet. These are to run and gather up, and carry singly 1000 Eggs, laid in a right Line, just two Yards asunder, putting them gently into a Basket placed just a Fathom behind the first. They are to work one at a Time, in the following Order: *A.* is to fetch up the first 10 Eggs, *B.* the Second, *C.* the third Ten, and so forward to *K.* whose Turn it will be to fetch up the 100th Egg. After which *A.* sets out again for the next 10, *B.* takes the next, and so forward alternately, till *K.* shall have carried up the 1000th Egg, at 100 Eggs  $\text{ff}$  Man. The Fellows are to have 300 *l.* for their 3 Days Work, if they do it, and it is to be distributed in Proportion to the Ground each Man

Man shall in his Course have gone over. It is required, first, How many Miles each Person will have run? Secondly, What Part of the 300 *l.* will come to his Share? Thirdly, Whether, if the Men had been posted at proper Places, they had not better have run from London to York twice, and back in the Time, taking the Measure at 180 Miles?

*Answer, A.* 27 *l.* 6 *s.* *C.* 28 *l.* 10 *s.* *E.* 29 *l.* 14 *s.* *G.* 30 *l.* 17 *s.* 11 *d.* *F.* 32 *l.* 15. 11 *d.* The Fractions come to 5 *d.* and the Journey mentioned would have fallen short of their present Undertaking, 417  $\frac{1}{2}$  Miles.

If I see the Flash of a Piece of Ordnance, fired by a Vessel in Distress at Sea, which happens, we will suppose, nearly at the Instant of its going off, and hear the Report a Minute and 3 Seconds afterwards: How far is she off, reckoning for the Passage of Sound, as before?

*Answer,* 13 Miles, 5 Furl. and 31 Poles, nearly.

The Quantity of Matter contained in all Spheres, is directly in Proportion to the Cubes of their Diameters; if then a Bullet of cast Iron, 4 Inches diameter, weighs experimentally 9 *lb.* what is the Difference of the Weight of one that is 13  $\frac{1}{2}$  Inches, and another that is no more than 7  $\frac{1}{2}$  Inches?

*Answer,* About 287 *lb.*

If the Diameter of the Earth is 7970 Miles, of the Moon 2170 Miles, supposing them both to be exact Spheres, as they are not: What Comparison is there between them in Point of Magnitude?

*Answer,* The Earth is 49,5446 times bigger than the Moon.

*A.* and *B.* are on opposite Sides of a Wood, 134 Toises about. They begin to go round it both the same Way at the same Instant of Time, *A.* goes 11 Toises in 2 Minutes, and *B.* 17 in 3: The Question is, How many Times will they surround this Wood, before the Nimbler overtakes the Slower?

*Answer,* 17 Times.

There are three Orders of Leavers, or three Varieties, wherein Weights, Props, and Moving-Powers may be differently applied to the Vectis, or inflexible Bar, in order to effect mechanical Operations in a convenient Manner. The first hath the Power placed at one of its Ends, the Weight to be raised is put at the other, and the Prop is somewhere between.

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tween. A Leaver of the second Order, has the Power also at one End, the Prop is fixed directly at the other, and the Weight somewhere between them. Where the Prop is planted at one End of the Bar, the Weight at the other, and the Moving-Force is applied somewhere between, it is then a Leaver of the third Order.

If a Leaver, 40 effective Inches long, will by a certain Power, thrown successively thereon, in 13 Hours, raise a Weight 104 Feet: In what Time will two other Leavers, each 18 effective Inches long, raise an equal Weight 73 Feet; the Force of straight Leavers being in a direct Proportion of their Lengths?

*Answer,* 10 Hours,  $8\frac{2}{3}$  Minutes.

A Leaver of the first Order equally divided, and justly poised, is the Balance-Beam: To this, if a Power be applied at one End, it will always move an equal Weight at the other. In like Manner, a Leaver equally poised, and unequally divided, having a Power applied at one End, will move a Weight at the other which will be reciprocally proportionable to the Distances of those Ends from the Fulcrum, or Point supported: Of this kind is the Steelyard. What Weight then hung on, at 70 Inches Distance from the Prop of this Machine, will equipoise a Hogshead of Tobacco of  $9\frac{1}{2}$  Cwt. freely suspended at two Inches Distance on the contrary Side?

*Answer,*  $30\frac{4}{15}$  lb.

Again: What Weight will a Fellow be able to raise, who presses with the Force of a Hundred and a half, on the End of an equipoised Hand-spike 100 Inches long, which is to meet with a convenient Prop, exactly  $7\frac{1}{2}$  Inches above the nether End of that Machine?

*Answer,* 2072 lb.

In giving Directions for making an Italian Chair, the Shafts whereof were settled at 11 Feet, between the Axle-Tree, whereon the principal Bearing is, and the Back-band, by means of which the Weight is partly thrown upon the Horse; a Dispute arose whereabouts on the Shafts the Center of the Body of this Machine should be fixed. The Coach-maker advised this to be done at 30 Inches from the Axle: Others were of Opinion, that at 24 it would be a sufficient Incumbrance to the Horse. Now, admitting the two Passengers, with their Baggage, ordinarily to weigh 2 Cwt. apiece, and the Body of the Vehicle to be about 70 lb. more:

Pray

Pray what will the Beast, in both those Cases, be made to bear, more than his Harness; observing only, that these Shafts are no other than Leavers of the second Order, and that the Weight to be supported will be always reciprocally as the Distance of the Center of the Machine's Gravity shall be from the Prop and moving Power?

*Answer*,  $117\frac{8}{11}$  lb. in the former,  
and  $94\frac{2}{11}$  lb. in the second Case.

A Person with a Hand-spike 100 Inches long, is said, in the last Proposition save one, by bearing on the upper End of it, with the Force of 168 lb. to sustain 2072 lb. at the other, a convenient Prop being pitched  $7\frac{1}{2}$  Inches above it. If now we change the Nature of the Leaver, and bearing on the Pavement with the nether End, we suppose the Weight to be moved, presses at  $7\frac{1}{2}$  Inches, or where the Prop in the other Case was fixed, and the Hand lifting at the upper End with the Force of 168 lb. as before; the Question is, what Difference there will be in Point of Power between these different Applications of the same Leaver?

*Answer*, The Power gained in either Case will be as 37 to 3, exactly the same. A Person is capable, indeed, generally, of lifting more than his own Weight: The latter Application seems to be the more advantageous on that Account; but when equal Forces are applied to Leavers of the first two Orders, *cæteris paribus*, equal Effects will be produced.

A Water-wheel turns a Crank, working 3 Pump-Rods, fixed just 6 Feet from the Joint or Pin, by which their several Leavers, each 9 Feet in length, are fastened, for the sake of the intended Motion, at one End; the Suckers of the Pumps being worked by the other, shews them to be Leavers of the third Order. Now, I would know what the Length of the Stroke in each of the Barrels will be, if the Crank be made to play just 9 Inches round its Center?

*Answer*, 27 Inches.

Once more: With what Force ought that Water-wheel to be driven, which, circumstanced as above, raises 3 Cubic Feet of Water at every Revolution of the Wheel, each experimentally weighing  $62\frac{1}{2}$  lb. Avoirdupoize; the Friction of the Machine rejected?

*Answer*, Without forcing it any higher, the Lift must be  $281\frac{1}{4}$  lb.

## INVOYCE from ITALY.

Factory of the Cost and Charges of One hundred Barrels of Anchovies, shipped on board the Tortois,  
Capt *James Snat*, for Account of Mr *Samuel Tanqueray*, of London, Merchant; and consigned him-  
self, under Mark  $\text{£}$  Margin.

To prime Cost of said 100 Barrels of Anchovies, at Ps.  $\frac{3}{4}$   $\text{£}$  Bar.  $2\frac{1}{4}$  — — — — —  $\text{£}650$ . — — — — — *Liv. Sol. Den.*

To Portage and Warehouse	— — — — —	<i>Liv.</i> 6. 0. 0
To Jeffering, with Cooper's Pains	— — — — —	— 15. 0. 0
To Warehouse-Room and Leviation	— — — — —	— 25. 0. 0
To Portage and Boatage aboard	— — — — —	— 20. 0. 0
To Brokerage, $\frac{1}{2}$ $\text{£}$ Cent.	— — — — —	— 8. 5. 0
To Primage	— — — — —	— 5. 0. 0

To my Provision,  $3\frac{1}{2}$   $\text{£}$  Cent. — — — — —

79. 5. —  
51. 17. 6

Livorn, Nov. 26, 1757.

*Liv.*

At 115 Sols  $\text{£}$  Ps. of  $\frac{3}{4}$  for how much Sterl. may  
Mr *Tanqueray* credit his Factor, Ex<sup>o</sup> at 4s. 6d. Sterl.  
 $\text{£}$  Ps. of  $\frac{3}{4}$ ?

Errors excepted,

Ans<sup>w</sup>. l. 69. 13. 11

$\text{£}$  Emanuel Lutzena

[ Italy changes upon the Dollar, containing at Leghorn 6 Livres; at Genoa but 5. ]

INVOYCE from LONDON.

Invoice, or Factory of 6 Hhds of Tobacco; and 3 Bales of Woollen Cloth, shipped on board the Straights-Merchant, *Theophilus Thoroughpaid* Matter, for the proper Account and Risque of *Nica*. *Neapolitano*, Merchant in Leghorn, and consigned himself, marked and numbered as under, Contents, Costs, and Charges, viz.

Best bright Tobacco, 6 Hhds. viz.

N <sup>o</sup>	1.	2.	3.	4.	5.	6.	Qt.	gr.	lb.	Cwt.	gr.	lb.	gr.	lb.
1.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
2.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
3.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
4.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
5.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
6.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	9	3	17	1	3	6				12	3	1	2	0
	12	3	1										1	3

Total, Gr. 22. 2. 18

4. 0. 4

Cwt. 18. 2. 14 Suttle, 2086  
Tret, 80

Tot. Tr. Cwt. 4. 0. 4

lb. 2006 Nt. at 7½ d. 4½ Pound. ———— l.

Cloth, 3 Bales, viz.

N<sup>o</sup> 27, 28, 29. Qt. each 10 short Cloths, at 12 l. 4½ Cloth. ———— l.

C H A R G E S.

Brought forward from Folio ult<sup>o</sup>.

To Custom of all	—	—	—	l. 53 . 18 . 6
To Cost of 3 Wrappers	—	—	—	0 . 10 . 6
Brokerage at $\frac{1}{2}$ $\text{d}$ Cent.	—	—	—	2 . 2 . 3
Storage	—	—	—	1 . 0 . 0
Cartage and Portorage	—	—	—	0 . 10 . 6

**NN**

To my Commission, at  $2\frac{1}{2}$   $\text{d}$  Cent. 12 . 0 . 4

Laus Deo, Lond. Aug. 4, 1757.

Errors excepted,

1492 . 16 . 4

$\text{d}$  Ship's Husband.

A LETTER of ADVICE; to Mess. Edw. Martin and Tho. Harvey.

Sirs,

THIS is to advise you, that I have shipped on board the Marigold, *Jahn Getall* Master, 10 Rolls of Oznabrigs; 25 Barrels of Mum; and 16 Cwt. of Latten Wire, for your proper Account and Riique; amounting to, as  $\text{d}$  inclosed Invoice, 5833 Marks Lubeck, at 16 s. Lubeck each Mark. Ex<sup>o</sup> at 152 s. Lubeck, for 20 s. Sterl. from

Your humble Servant,

This Consignment makes in Sterl. l. 614

James Fermin.

To Consign Goods] Is when a Merchant, or Factor, sends Goods directed to his Correspondent, or Employer.

Bordeaux, Anno 1757.		D.	Liv.	Sol.	Den.
Mr <i>Valentine Aufsin</i> ,	—	—	—	—	—
O <sup>ct</sup> . 20. To Cost and Charges of 20 Ps. of Prunes, with $\frac{1}{2}$ Ton of Wine, shipped $\text{d}^{\text{d}}$ the Canary-Merchant, <i>John King</i> Master, as $\text{d}^{\text{d}}$ Invoice sent —	—	—	732	13	10
To my Bill of 70 Cr. 5 Sol. remitted him on Mr <i>John Strong</i> , at $1\frac{1}{2}$ Ufance, at 55 $\frac{1}{4}$ d. $\text{d}^{\text{d}}$ Cr. is —	—	—	210	5	0
Dec. 7. To Cost and Charges of 10 Ps. of Brandy, shipped $\text{d}^{\text{d}}$ <i>Edw. Shaw</i> , as $\text{d}^{\text{d}}$ Invoice	—	—	1291	1	6
Jan. 10. To Cost and Charges of One Tierce of White Wine, $\frac{1}{2}$ Hhd. of Vinegar, shipped on the <i>Truelove</i> of Yarmouth, <i>Nich. Rope</i> Master —	—	—	44	15	0
To Postage of Letters to this Day —	—	—	1	16	0
Feb. 16. To Balance transferred to your Credit in new Account —	—	—	18	4	8
Errors excepted,			Liv. 2298	16	0

Bordeaux, Anno 1757.		C.	Liv.	Sol.	Den.
Contra —	—	—	—	—	—
O <sup>ct</sup> . 30. By my Bill on him in Favour of Mr <i>Francis Anot</i> , of 312 Cr. 11 Sol. at 2 Ufance, at 55 $\frac{1}{4}$ d. $\text{d}^{\text{d}}$ Cr. —	—	—	936	11	0
Dec. 14. By his Remittance at 10 Days Sight, of 270 Cr. on Mess. <i>Power</i> and <i>Jean Laroou</i>	—	—	810	0	0
15. By his Remittance at 8 Days Sight, 185 Cr. on Mr <i>Richard Lee</i> , of Rochel, negotiated at $\frac{1}{2}$ $\text{d}^{\text{d}}$ Cent. Loss with Mr <i>Strange</i> —	—	—	552	5	0
The 19th of Feb. 1757.	—	—	Liv. 2298	16	0
By your humble Servant, <i>Leonard Mouson</i> .		—	—	—	—

Mr Anthony Fountain

1757.

		Cwt.	gr.	lb.		Dr.
Mar. 26.	To Raisins, 19 Barrels	—	wt. 72 . 2 . 3		Nt. at l. 1 . 16 . 0	— l.
Apr. 5.	To Figs, 12 Barrels	—	9 . 3 . 14		— 1 . 4 . 6	—
17.	To Sugar, 3 Hhds.	—	31 . 2 . 12		— 1 . 12 . 6	—
June 16.	To Currans, 3 Butts	—	64 . 1 . 0		— 1 . 16 . 8	—
July 11.	To Tobacco, 5 Hhds.	—	17 . 1 . 15		— 5 . 10 . 7	—
Aug. 3.	To Wormseed, 1 Bale	—	15 . 2 . 22		— 2 . 14 . 6	—

Contra

1757.

						Cr.
Apr. 19.	By Cash, received of Capt. John Marlow	—	—	—	—	— l.
May 16.	By Ditto, for a Bill of 419 Gilders, Exchange at 34 s. 6 d. Flem.	—	—	—	—	— l. 45 . 16 . 10
19.	By a Bill of 957 Liv. 10 Sol. Exchange at 57 $\frac{1}{2}$ d. Crown	—	—	—	—	—
June 14.	By Cash received of Mr Richard Perry	—	—	—	—	— 104 . 15 . 7
24.	By a Bank of England Note	—	—	—	—	— 76 . 10 . 0
	By Balance due to me	—	—	—	—	— 107 . 2 . 4

[An Account of Sales] Specifies the Sale of Goods received from your Employer, with the Charges on Receipt, and their Net Proceed.

[An Account Current] Is that, wherein your Correspondent is made Dr. for whatever he ought to make good, or allow, and Cr. for what he ought to be allowed or made good to him; and is an Account that sums up the Heads of your Dealing with him, and decides how Affairs stand betwixt you, to the Time of its being made out.

# RECREATION XVII.

**A** Weight of  $1\frac{1}{2}$  lb. laid on the Shoulder of a Man, is no greater a Burden to him, than its absolute Weight, or 24 Ounces: What Difference will he feel, between the said Weight applied near his Elbow, at 12 Inches from the Shoulder, and in the Palm of his Hand, 28 Inches therefrom; and how much more must his Muscles then draw to support it at right Angles; that is, having his Arm extended right out?

*Answer, 24 lb. Avoirdupoiz.*

It is conceived, that the Effects or Degrees of Light, Heat, and Attraction, are reciprocally proportional to the Squares of their Distances from the Center, whence they are propagated: Supposing the Earth to be 81000000 Miles distant from the Sun, I would know at what Distance from him another Body must be placed, so as to receive Light and Heat, double to that of the Earth?

*Answer, 57275650 Miles nearly.*

Suppose, with Dr Keil, the Distance of the Sun to be from us 115 of his Diameters: How much hotter is it then at the Surface of the Sun, than under our Equator?

*Answer, By 13225 Degrees.*

The Distance between the Earth and Sun is accounted 81000000 of Miles; the Distance between Jupiter and the Sun 424000000 of Miles: The Degree of Light and Heat, received by Jupiter, compared with that of the Earth, is required?

*Answer,  $\frac{9561}{119778}$ , or about  $\frac{1}{12}$  of the Earth's Light and Heat.*

Mercury, the nearest of the Planets to the Source of Heat, Light, and Life, in our System appointed, the Sun, is about 32 Millions of Miles from him; Saturn, the remotest of the Planets, is usually distant about 777 Millions of Miles: What Comparison or Proportion is there between the Solar Influences on these two Bodies?

*Answer, As 1024 to 603729.*

A certain

## 128 RECREATION XVII.

A certain Body on the Surface of the Earth, weighs 112 lb. the Question is, whether this Body must be carried, that it may weigh but 10 lb.

*Answer,* To 3,3466 Semi-diameters from the Earth's Center.

If a Body weighs 16 Ounces upon the Surface of the Earth, what will its Weight be 50 Miles above it, taking the Earth's Diameter at 7970 English Miles?

*Answer,* 15 Ounces, 9 Dr.  $\frac{452503}{841149}$ .

The less porous a Body is, the greater its Density; now the Moon's Density or Compactness, is to that of the Earth, as  $123\frac{1}{2}$  to 100: What Proportion then is there between the Quantity of Matter in the Earth, and that in the Moon, since the Earth's Diameter is 7970 Miles, and that of the Moon 2170?

*Answer,* There is  $40\frac{117}{1000}$  times more Matter in the Earth, than in the Moon.

There is a vast Country in Ethiopia Superior, to whose Inhabitants the Moon doth always appear to be most enlightened, when she is least enlightened; and to be least when most, according to the 21st Paradox of *Gordon's Geographic Grammar*; admitting the mean Distance of the Earth and Moon's Centers 240,000 Miles: In what Proportion is this Illumination?

*Answer,* The Side turned from the Earth, at the New, is more enlightened than that obverted to the Earth at Full, in the Proportion of 4124961 to 4076361.

The Cubic Inch of Marble is 1,5688 oz. Avoirdupois; what Difference is there, in Point of Weight, between a Figure, containing a solid Foot and half of Stone, and another of equal Dimensions in Brass, 4,63 Ounces whereof make a Cubic Inch?

*Answer,* Cwt. 4 . 1 . 19.

The Sum Total of any Rank of Numbers equally increasing, is found by multiplying the Sum of the first and last, by half the Number of Terms.

How many Strokes do the Clocks of Venice (which go on to 24 o'Clock) strike in the Compass of a natural Day?

*Answer,* 300.

The Length of my Garden is 94 Feet; now if Eggs be laid along the Pavement a Foot asunder, and be fetched up singly

singly to a Basket, removed one Foot from the last: How much Ground must he traverse that does it?

*Answer*, 1 Mile, 5 Furl, 21 Pol.  $3\frac{1}{2}$  Feet.

By multiplying 16 Feet, the Descent of an heavy Body, near the Earth's Surface, in one Second of Time, by as many of the odd Numbers, beginning from Unity, as there are Seconds in any given Time, viz. by 1 for the First; 3 for the Second; 5 for the Third; 7 for the Fourth, and so on; the Sum Total will give the Space it has passed, any where on this Side the Center of the Earth, in that Time: Suppose a Stone let go into an Abyss, should be stopped at the End of the 11th Second, after its Delivery, What Space would it have gone through?

*Answer*, 1936 Feet.

It may also be proved, that the Velocities acquired by Bodies in falling, are in Proportion to the Squares of the Times in which they fall. For Instance, let go three Bullets together; stop the first at one Second, it will have passed 16 Feet as before: Stop the next at the End of the Second; it will have fallen four times 16 Feet, or 64; and stop the last at the third Second, and the Distance will be 144, or 9 times 16; and so forward.

What then is the Difference between the Depth of two Wells, into each of which, should a Stone be dropped at the same Instant, one will meet with the Bottom at 6 Seconds, the other at 10?

*Answer*, Difference 1024 Feet.

If a Stone be  $19\frac{1}{2}$  Seconds, in descending from the Top of a Precipice to the Bottom; What is the Height of the same, according to the foregoing Canon?

*Answer*, 1014 Fathoms.

On the contrary; to determine in what Time a heavy Body will, by Virtue of its natural Tendency towards the Center of the Earth, reach any Place assigned, on this Side of the same; say, as 16 Feet are to the Square of one Second, or 1, so is any given Distance, to the Square of the Seconds required.

In what Time will a Musquet-Ball dropped from the Top of Salisbury-Steeple, said to be 400 Feet high, be at the Bottom?

*Answer*, 5 Seconds.

If a Hole could be bored through to the Center of the Earth, and the half Diameter of this Planet was proved to be 3923 times 5000 Feet; in what Time, after the Delivery of a heavy Body on its Surface, would it arrive at its Center?

*Answer*, 18 Min. 27 Sec.  $\frac{418}{1107}$ .

S

The

## 130 RECREATION XVII.

The Length of Pendulums are to one another reciprocally as the Squares of the Number of their Vibrations, made in the same Space of Time. If then a Pendulum, 39,2 Inches long, in our Latitude, swings Seconds, or 60 times in a Minute; what Difference is there between the Length of one, that vibrates half Seconds, or 120 times in a Minute; and another that swings double Seconds, or 30 times in a Minute?

*Answer,* 12 Feet, 3 Inches.

Again, what Difference will there be in the Number of Vibrations, made by a Pendulum of 6 Inches long, and another of 12 Inches long, in an Hour's Time?

*Answer,* 2695,14.

What Difference is there in the Length of two Pendulums, the one swings 30 Times, the other 100 Times in an Hour?

*Answer,* 6036  $\frac{1}{4}$  Feet.

Give the Length of a Pendulum that will swing once in a Third; Ditto in a Second; Ditto in a Minute; Ditto in an Hour; Ditto in a Day.

*Answer,* In a Third, 653 Inch; Second 39,2 Ditto; Minute 196 Feet; Hour 2  $\frac{1}{2}$  Miles; Day 53  $\frac{1}{11}$  Ditto.

Observed, that while a Stone was descending to measure the Depth of a Well, a String and Plumet (that from the Point of Suspension, or the Place where it was held, to the Center of Oscillation, or that Part of the Bob, which being divided by a circular Line, struck from the Center abovesaid, would divide it into two Parts of equal Weight) measured just 18 Inches; had made 8 Vibrations: Pray what was the Depth, allowing (1150 Feet  $\frac{1}{4}$  Second) for the Return of Sound to the Ear?

*Answer,* About 400 Feet.

The Sum Total of any Rank of Numbers, not equally progressive, but multiplied from first to last, by one common Factor, may be universally found by multiplying the last of the Terms, by the common Multiplier, and from the Product deducting the first Term, divide the Remainder by the said Multiplier less 1; the Quotient will be the Total sought.

On New Year's Day, a Gentleman married, and received of his Father-in-law a Guinea, on Condition, that he was to have a Present, on the First Day of every Month, for the first Year, which should be double still to what he had the Month before: What was the Lady's Portion?

*Answer,* 4299l. 15s.

What is an Annuity, to expire in a Dozen Years, worth, discounting 10  $\frac{1}{2}$  Cent.  $\frac{1}{2}$  Annum, by Compound Interest?

Answer, 6 Years, 297 Days Purchase.

\*\*\*\*\*

The Form of an English BOND, to which may be put any CONDITION.

**K**NOW all Men by these Presents, That I [*Benjamin Bidfair* of Stepney, in the County of Middlesex, Rope-maker] am held and firmly bound to [*William Wellmeant*, of Sutton-Colefield, in the County of Warwick, Esq;] in One hundred Pounds, lawful Money of Great-Britain; to be paid to the said [*William Wellmeant*] his certain Attorney, Executors, or Administrators: For the Payment whereof, I bind myself, my Heirs, Executors and Administrators, firmly by these Presents: Sealed with my Seal. Dated this [First Day of September] in the [Thirtieth] Year of the Reign of our Sovereign Lord [GEORGE THE SECOND] by the Grace of God, of Great Britain, France, and Ireland [KING] Defender of the Faith, and so forth. And in the Year of our LORD [One thousand Seven hundred and Fifty-seven]

\*\*\*\*\*

A CONDITION for Money lent.

**T**HE Condition of this Obligation is such, That if the above bounden [*Benjamin Bidfair*] his Heirs, Executors or Administrators, do well and truly pay, or cause to be paid, unto the abovementioned [*William Wellmeant*] his Executors, Administrators, or Assigns, the full Sum of [Fifty Pounds] of good and lawful Money of Great Britain, on the [First Day of December] next ensuing the Date hereof, with lawful Interest for the same; then this Obligation to be void, or else to remain in full Force.

Sealed and delivered, (being

first legally stamped) in

*Benjamin Bidfair*, (L.S.)

Presence of *A. B. C. D.*

*When a Bond is given in Consideration of the Value received, the Obligation is always to be made for double the Value in the Condition.*

## 132 A CONDITION to stand to an AWARD.

*The Dates of legal Instruments, Sums of Money, and the Number of all other Things specified in them, must be written in Words, at length, never in Figures, for fear of Alterations. The Instruments themselves, as well as all Proceedings at Law, must be written wholly in English, according to a late Act of Parliament.*

## A CONDITION to stand to the AWARD of Arbitrators.

**T**HE Condition of this Obligation is such, That if the above bounden [*Benjamin Bidfair*, of London, Merchant] his Heirs, Executors, and Administrators, and every of them, do, and shall in all Things, well and truly stand to, obey, abide by, perform, fulfil, and keep the Award, Order, Arbitrement, final End and Determination of [*Anthony Aimwell*, and *Michael Makepeace*, of London, Merchants] Arbitrators indifferently named, elected, and chosen, as well on the Part and Behalf of the above-bounden, [*Benjamin Bidfair*] as of the above-named [*William Wellmeant*] to arbitrate, award, order, judge, and determine of, and concerning all Manner of Action and Actions, Cause and Causes of Actions, Suits, Bills, Bonds, Specialties, Judgments, Executions, Extents, Accompts, Debts, Dues, Sum and Sums of Money, Controversies, Trespasses, Damages, and Demands whatsoever; at any Time or Times heretofore had, made, moved, brought, commenced, sued, prosecuted, done, suffered, committed, or depending by or between the said Parties, so as the Award may be made and given up in Writing, under their Hands and Seals, ready to be delivered to the said Parties, on or before the [First of February next ensuing the Date hereof.] But if the said Arbitrators do not make such their Award, of and concerning the Premises, by the Time aforesaid, that then, if the said [*Benjamin Bidfair*] his Heirs, Executors, and Administrators, for his and their Parts and Behalf, do in all Things, well and truly stand to, obey, abide by, perform, fulfil, and keep the Award, Order, Arbitrement, Umpirage, final End, and Determination of [*Ferdinando Finisbal*, of London, Esq;] Umpire indifferently chosen between the said Parties, to end the said Matter and Differences, so as the said Umpire do make his Award or Umpirage

## FORM of an UMPIRAGE of Award. 133

pirage of, and concerning the Premises, and deliver the same in Writing, under his Hand and Seal, to the said Parties, on or before the [Sixth Day of February] next ensuing the Date abovesaid : Then this Obligation to be void, or else to remain in full Force.

Sealed and Delivered, (being  
legally stamped) in the  
Presence of A. B. C. D.

*Benjamin Bidfair, (L.S.)*

*Both Parties are, in this Case, to be mutually bound to each other, and if there be no Umpire admitted, the latter Part of the Condition, beginning [But if the said Arbitrators] is to be omitted.*

*A Clause ought to be added to this Instrument, and signed by each Party, directing such Award to be entered and given as a Plea, in either of the King's Courts in Westminster, in order to corroborate and render it final to them.*

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## The FORM of an UMPIRAGE of Award.

**T**O all People, to whom this present Writing shall come:  
[ I *Ferdinando Finisbal*, of London, Esq; ] Umpire indifferently chosen between [ *Benjamin Bidfair*, and *William Wellmeant*, of London, Merchants, send Greeting. Now know ye, That I the said *Ferdinando Finisbal*, having deliberately heard, considered, and understood the Grievs, Allegations, and Proofs of both the said Parties ; and being willing, as much as in me lieth, to set the said Parties at Unity and good Accord, do by these Presents, Arbitrate, Award, Order, Deem, Decree, and Judge, that the said [ *Benjamin Bidfair* ] his Executors, Administrators, or Assigns, do and shall well and truly pay, or cause to be paid, unto the said [ *William Wellmeant* ] his Executors, Administrators, or Assigns, the full Sum of [ One hundred Pounds ] of lawful Money of Great Britain, on the [ Seventeenth Day of March ] next, ensuing the Date of these Presents ; and that upon Payment thereof, the said [ *Benjamin Bidfair*, and *William Wellmeant* ] shall, at their own proper Costs and Charges, seal, subscribe, and, as their several Acts and Deeds, deliver each to the other a general

# 134 LETTER of LICENCE to a Debtor.

ral Release in Writing, of all Matters, Actions, Suits, Causes of Actions, Bonds, Bills, Covenants, Controversies, and Demands whatsoever; from the Beginning of the World, to the [First Day of May last past] and in the [Thirtieth] Year of our Sovereign [Lord GEORGE, King of Great Britain, &c.] In Witness whereof, I have hereunto set my Hand and Seal, the [Fourth Day of February, in the Year of our LORD, One thousand Seven Hundred and Fifty-seven.

Scaled and delivered (being duly stamped) in  
Presence of, E. F.  
G. H.

*Ferdinando Finisbal, (L.S.)*

+++++

## A LETTER of LICENCE to a Debtor.

**T**O all People to whom this present Writing shall come: We whose Names are hereunder subscribed, and Seals attached, Creditors of [A. B. of London, Merchant] send Greeting. Whereas, the said [A. B.] on the Day of the Date of these Presents, is indebted unto us severally, in divers considerable Sums of Money; which at present he is not able to satisfy unto us, without Respite and Time to be given him, for the Payment thereof: Know ye therefore, That we the said Creditors, for divers good Causes and Considerations us thereunto moving, have given and granted, and by these Presents, do give and grant unto the said [A. B.] our sure and safe Conduct, and free Licence, that he the said [A. B.] shall, and may safely come and go, and resort unto us, and every one of us, his said Creditors, to compound and take Order with us, and every one of us, for all and every of our said Debts, and may go about any other Business, to any other Person or Persons whatsoever, without any Trouble, Suit, Arrest, Attachment, or other Molestation to be offered and done unto him, the said [A. B.] his Wares, Goods, Monies, or other Merchandizes whatsoever, by us or any of us, or by the Heirs, Executors, Administrators, Partners, or Assigns of us, or any of us, or by our, or any of our Means and Procurement, to be sought or procured to be done, from the Day of the Date hereof, unto the full End and Term of [One whole Year]

# RECREATION XVIII. 135

Year] next ensuing. And we the said Creditors, whose Names are here under written, do hereby Covenant and Grant, and every one of us for his own Part, his Executors and Administrators, covenanteth and granteth, to and with the said [A. B.] that if any Trouble, Wrong, Damage, or Injury, shall be done unto him the said [A. B.] either in his Body, Goods, or Chattles, or any of them, within the said Term of [One Year] next coming after the Date hereof, by us, or any of us, his said Creditors, or by any other Person or Persons, by or through the Procurement, Consent, or Knowledge of us, or any of us, contrary to the true Intent and Meaning of this our present Writing of safe Conduct; that then the said [A. B.] by Virtue of these Presents, shall be discharged and acquitted for ever, towards and against him and them, of us, his and their Heirs, Executors, Administrators, Partners, or Assigns, and every one of them, by whom, and by whose Means, he shall be arrested, troubled and attached, or damnified, of all Manner of Actions, Suits, Quarrels, Debts and Demands, either in Law or Equity, from the Beginning of the World, to the Day of the Date hereof: In Witness whereof, we have hereunto set our Hands and Seals, the [Fourth Day of May, in the Year of our LORD, One thousand Seven hundred and Fifty-seven.]

Sealed and delivered, (being first  
duly stamped) in Presence of,

R. S.

W. X.

A. B. (L. S.)		R. D. (L. S.)
C. D. (L. S.)		P. Q. (L. S.)
E. F. (L. S.)		E. L. (L. S.)
G. H. (L. S.)		M. T. (L. S.)
J. K. (L. S.)		Y. Z. (L. S.)
S. P. (L. S.)		W. N. (L. S.)
L. W. (L. S.)		

## RECREATION XVIII.

ONE at a Country Fair had a Mind to a String of 20 fine Horses; but not caring to take them at 20 Guineas  $\text{per}$  Head, the Jockey consented, that he should, if he thought good, pay but a single Farthing for the first, doubling it only  
to

# 136 RECREATION XVIII.

to the 19th, and he would give the 20th into the Bargain: This being presently accepted, How were they sold?

*Answer*, at 27*l.* 6*s.* 14½*d.* each.

What ought a Man to give down, in ready Money, for the Reversion of 1000*l.* a Year, to continue 20 Years on a Lease, which cannot commence till five Years are at an End, allowing the Purchaser compound Interest at 6  $\frac{1}{2}$  Cent.

*Answer*, 857*l.* 7½*d.*

A Minor of 14, had an Annuity left him of 70*l.* a Year, the Proceed of which, by Will, was to be put out, both Principal and Interest yearly, as it fell due, at 5  $\frac{1}{2}$  Cent. till he should attain to 21 Years of Age. The utmost Improvement being thus made of this Part of his Fortune: What had he then to receive?

*Answer*, 569*l.* 18*s.* 10*d.*

Value the Lease of a House in tolerable Repair, the Rent 54*l.* 17*s.* a Year; the Ground Rent 7 Guineas; 3 Years of it only to come; the Rent payable every Six Months: Discount  $\frac{1}{2}$  Compound Interest on this Kind of Purchase, at 10*l.*  $\frac{1}{2}$  Cent.

*Answer*, 120*l.* 10*s.* 11½*d.*

A Fine for the Lease of a Tenement is settled at 153*l.* under a reserved Rent of 16*l.* a Year: Now the Tenant cannot conveniently pay more than 50*l.* but for the 6 Years to come of the Term, is willing rather to pay an adequate Rent, computing 10*l.*  $\frac{1}{2}$  Cent.  $\frac{1}{2}$  Compound Interest: What ought that Rent to be?

*Answer*, 39*l.* 13*s.*  $\frac{1}{2}$  Year.

Another Lease for 7 Years is agreed for at 250*l.* Fine, on the old Rent 44*l.* a Year; but considering the Contractor desires to reduce the Rent to 20*l.* a Year, and pay a proper Fine, computing, as before, after the Rate of 10*l.* a Year: To what must the Fine be advanced?

*Answer*, 366*l.* 16*s.* 9½*d.*

Suppose I would add 5 Years to a running Lease of 15 Years yet to come, the improved Rent being 186*l.* 7*s.* 6*d.*  $\frac{1}{2}$  Ann<sup>um</sup>: What ought I to pay down for this Favour, discounting 4  $\frac{1}{2}$  Cent.  $\frac{1}{2}$  Compound Interest?

*Answer*, 460*l.* 13*s.* 10*d.*

Held of a College 486 *l.* 10*s.* a Year on a reserved Rent of 94 *l.* Money being at 5  $\frac{1}{2}$  Cent. Interest: What Fine ought severally to be paid on a 7, a 14, and a 21 Year's Lease?

*Answer*, For 7 Years, 227 *l.* 3*s.* For 14 Years, 388 *l.* 4*s.* 4*d.* For 21 Years, 503 *l.* 6*s.*

A Son, previous to his Marriage, is minded to have 50 *l.* a Year, Freehold, settled on his Family, and, to have immediate Possession of it, offers his Father in lieu, an Annuity for his Life, valued at 12 Years Purchase, discounting 4  $\frac{1}{2}$  Cent. thereon; whereas he is content the Estate should be valued at a Discount of 3  $\frac{1}{2}$  Cent. and consequently will be worth 33  $\frac{1}{2}$  Years Purchase: Pray what had the Father for his Life?

*Answer*, 177 *l.* a Year.

A Person dying left a Piece of Land, let on a 20 Year's Lease for 30 Guineas, Penny-Rent, or Tax-free; the Profits of this he bequeathed to the Poor of the Parish where he was born, for the first four Years after his Decease; the Proceeds of the next six Years, he left to the Poor of the Parish where he lived; and the Residue, or last ten Years of the Term, he gave to his Niece: Now this Girl having Money, and being willing to come into the Possession of her Uncle's Land, comes to a Compromise with the Parishes, allowing them a Discount of 10  $\frac{1}{2}$  Cent.: Pray what did it cost her?

*Answer*, 838 *l.* 14*s.*

A Gentleman took a College Lease of 237 *l.* a Year, for 21 Years, and paid the full Fine: The Rent reserved was 10 *l.* a Year; but when 4 Years were lapsed, against his Marriage he renewed the Lease, and filled up the 21 Years. In 14 Years after that his Wife dying, he again renewed it in Favour of his Daughter, then 7 Years of Age; and by the Time she was 19, it was a third Time renewed, in order to her Settlement: The Question is, what Money the Society must have received from this Family from first to last, allowing 5 *l.* a Year Discount on the Fines?

*Answer*, 4823 *l.* 18*s.* 10  $\frac{1}{2}$  *d.*

1. If the Quantities of Matter in any two or more Bodies, put in Motion, be equal, the Forces wherewith they are moved, will be in Proportion to their Velocities.

2. If the Velocities of these Bodies be equal, their Force: will be directly as the Quantities of Matter contained in them.

T

3. If

3. If both the Quantities of Matter and the Velocities be unequal, the Forces with which Bodies are moved, will be in a Proportion compounded of the Quantities of Matter they contain, and of the Velocities wherewith they move.

The Battering-Ram of Vespasian, weighed, suppose 100000 Pounds, and was moved, let us admit, with such a Velocity, by Strength of Hands, as to pass through 20 Feet in one Second of Time, and this was found sufficient to demolish the Walls of Jerusalem; with what Velocity must a Bullet, that weighs but 30 lb. be moved, in order to do the same Execution?

*Answer*, 66666  $\frac{2}{3}$  Feet in a Second.

There are two Bodies, the one contains 25 times the Matter of the other, (or is 25 times heavier) but the lesser moves with 1000 times the Swiftneſs of the greater; in what Proportion are the Forces by which they are moved?

*Answer*, The less is moved with a Force 40 times greater than the other.

In comparing the Motions of Bodies, the Ratio, or Proportion between their Velocities, will be compounded of the direct Ratio of the Forces wherewith they are moved, and the reciprocal of the Quantities of Matter they contain.

A Body weighing 20 lb. is impelled by such a Force as to send it 100 Feet in a Second; with what Velocity would a Body of 8 lb. Weight move, if it were impelled by the same Force?

*Answer*, 250 Feet in a Second.

There are two Bodies, one of which weighs 100 lb. the other 60, but the lesser Body is impelled by a Force 8 times greater than the other; the Proportion of the Velocities wherewith these Bodies move, is required?

*Answer*, The Velocity of the greater to that of the less, as 3 to 40.

There are two Bodies, the greater contains 8 times the Quantity of the Matter in the less, and is moved with a Force 48 times greater; the Ratio of the Velocities of these two Bodies is required?

*Answer*, The greater to the less, as 6 to 1.

1. In comparing the Motions of Bodies, if their Velocities be equal, the Spaces described by them shall be in the direct Proportion of the Times in which they are described.

2. If the Times be equal, then the Spaces described will be as their Velocities,

3. If

3. If the Times and the Velocities be unequal, the Spaces will be in a Proportion, compounded of the Times and Velocities.

There are two Bodies, one of which moves 40 times swifter than the other; but the swifter Body has moved but one Minute, whereas the other has been in Motion two Hours: The Ratio of the Spaces described by these two Bodies, is required?

*Answer,* The Swifter to the Slower, as 1 to 3.

Again, Supposing one Body to move 30 times swifter than another, as also the swifter to move 12 Minutes, the other only 1: What Difference will there be between the Spaces by them described, supposing the last has moved 60 Inches?

*Answer,* 1795 Feet.

In comparing of Motions as above; the Ratio of the Times is compounded of the direct Ratio of the Spaces described, and the reciprocal of the Celerities. There are two Bodies, one whereof has described 50 Miles, the other only 5; the first had moved with 5 times the Velocity of the Second: What is the Ratio then of the Times they have been describing those Spaces?

*Answer,* as 2 to 1.

When an heavy Body is weighed in any Fluid, it loses therein so much of its Weight, as an equal Bulk of that Fluid is found to weigh. Upon this Principle, suppose then, a cubic Inch of standard Gold in the Air, weighs 10 Ounces Troy, and that by Experiments, a solid Inch of fresh Water is found to weigh 256 Grains Troy: What will a gold Chain weigh in Water, that raises a Fluid an Inch in a Vessel 3 Inches square, when put into it?

*Answer,* 85 Ounces, 4 dwts. In Air 90 Ounces.

Again, as the cubic Inch of Silver is found to be about 4.444 Ounces Troy, lighter than one of Gold, supposing the Workman had adulterated the said Chain with 14 Ounces and a half of Silver: How much higher would the Water, upon its Immersion, have been raised in the said Vessel?

*Answer,* ,12885 of an Inch higher than so much Gold.

An irregular Piece of Lead Ore, taken from the Yorkshire Pit, weighs in the Scale just 12 Ounces, but weighed in Water loses 5 Ounces of that Weight; so that a Quantity of Water of the Bigness of the Ore weighs just 5 Ounces, as had been

said. From the Derbyshire Pit, a rough Fragment of Ore weighs, out of Water,  $14\frac{1}{2}$  Ounces, and in Water 9 Oz. the comparative or the specific Weight of these two Ores is required?

*Answer*, 145 to 132, or 12 to 11 in Favour of the second.

An irregular Fragment of Glass in the Scale, weighs 171 Grains; another of Magnet 102 Grains. In Water the first fetches up no more than 120 Grains, and the other 79. Then 51 and 23 are the several Weights of their comparative Bulks of Water: What then will their specific Gravities turn out to be?

*Answer*, Glass is to Magnet, as 3933 to 5202, or nearly, as 10 to 13 reciprocally.

*Hiero*, King of Sicily, ordered his Jeweller to make him a Crown, containing 63 Ounces of Gold. The Workman thought, substituting part Silver therein, a proper Perquisite; which taking Air, *Archimedes* was appointed to examine it, who, on putting it into a Vessel of Water, found it raised the Fluid, or that itself contained 8,2245 cubic Inches of Metal; and having discovered, that the cubic Inch of Gold more critically weighed 10,36 Ounces, and that of Silver but 5,85 Ounces, he, by Calculation, found what Part of his Majesty's Gold had been changed: And you are desired to repeat the Process.

*Answer*,  $\frac{4}{5}$  Alligation 28,8 Ounces.

In the Walls of Balbeck in Turkey, there are three Stones laid end to end, now in Sight, that measure in Length 61 Yards; one of which in particular is 63 Feet long, 12 Feet thick, and 4 Yards over: Now, if this Block was Marble, every cubic Inch of which is at least an Ounce and half in weight; what Power would balance it, so as to prepare it for moving?

*Answer*. 656  $\frac{1}{10}$  Tons, the Burden of a good East India Ship.

The cubic Inch of common Glass weighs about 1,36 Ounce Troy; Ditto of Salt Water ,5427; and of Brandy ,48926 Ditto. Suppose a Seaman hath a Gallon of this Liquor, in a Glass Bottle, that weighs  $3\frac{1}{2}$  lb. Troy out of Water; and to conceal it from the King's Officers, throws it overboard: The

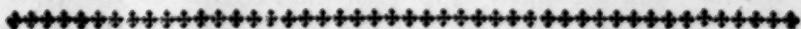
Question

Question is, if it will sink, how much Force would just buoy it up?

*Answer*, It is 12,8968 Ounces heavier than the same Bulk of Salt Water.

Another of the Mariners has half an Anchor of Brandy, of the specific Gravity above; the Cask, suppose, measures  $\frac{1}{8}$  of a cubic Foot, and the solid Inch of Oak is known to be 192  $\frac{1}{2}$  Grains Troy: What Quantity of Lead, 5,984 Ounces Troy to the cubic Inch, is just requisite to keep the Cask and Liquor under Water? *Answer*, 84 Ounces Troy will just do it.

The absolute Weight of a Body floating in a Fluid, is precisely equal to the Weight of such Part of the Fluid as shall be thrust away thereby and displaced, or, in other Words, to the immersed Part of the Body: Suppose then it be by Measurement found, that a Man of War, with all its Ordnance, Rigging and Appointments, draws so much Water as to displace 1300 Tuns of Sea Water, weighing 5949 of an Ounce Avoirdupois to the cubic Inch, and that the Measure be taken according to that of London Beer; the Weight of this Vessel is required? *Answer*, Cwt. 26287 . 2 . 19 . 9



## A GENERAL RELEASE.

**K** NOW all Men by these Presents, That I [ *Henry Haveall*, of London, Founder ] have remised, released, and for ever quitted Claim, and by these Presents, do for me, my Heirs, Executors, and Administrators, remise, release, and for ever quit Claim, unto [ *Lewis Lightpocket* ] Citizen and Lorimer of London, his Heirs, Executors, and Administrators, all and all Manner of Actions, Cause and Causes of Actions, Suits, Bills, Bonds, Writings obligatory, Debts, Dues, Duties. Accompts, Sum and Sums of Money, Judgments, Executions, Extents, Quarrels, Controversies, Trespasses, Damages, and Demands whatsoever, both in Law and Equity, or otherwise howsoever; which against the said [ *Lewis Lightpocket* ] I ever had, now have, and which I, my Heirs, Executors,

cutors, and Administrators, shall, or may have, claim, challenge, or demand, for or by Reason or Means of any Matter, Cause, or Thing, from the Beginning of the World, to the Day of the Date of these Presents. In Witness whereof, I have hereunto set my Hand and Seal, [the Tenth Day of June, in the Year of our LORD, One thousand Seven hundred and Fifty-seven.]

Signed, Sealed, Delivered, (being first legally stamped) in Presence of,

*Henry Haveall, (L.S.)*

*L. M.*

*N. O.*

\*\*\*\*\*

## A LETTER of ATTORNEY.

**K** NOW all Men by these Presents, That I [the Lady *Elizabeth Goring*, of the Parish of Hampton, in the County of Middlesex, Widow] have made, ordained, constituted, and appointed, and by these Presents do make, ordain, constitute, and appoint [*Edmund Wingate* of Gray's-Inn, Esq; to be my true and lawful Attorney, for me, and in my Name, and for my Use, to ask, demand, and receive of, and from *Henry Long* of St Mary-le-bonne, Esq; *Peter Randal* of Pancras, Gent. *Philip Ryley* of Wandsworth, Dyer; and *Jeremiah Halcomb* of Islington, Innholder] their Executors, Administrators, or Assigns, as well all such Sum and Sums of Money as now are, or which shall, or may, at any Time hereafter become due, and owing to me, for, or on Account of Rent, for the respective Tenures, by them, or some of them now occupied and possessed; and upon Non-payment thereof, the said Person or Persons, his or their Executors and Administrators, for me, and in my Name, to sue, arrest, imprison, implead, and prosecute for the same, and upon such Suit, to proceed to Judgment and Execution; and thereupon, the said Person or Persons, their or either of their Executors and Administrators, in Prison to hold and keep, until Payment thereof be made, with all Costs, and Damages sustained, and

and to be sustained, by reason of the detaining of the same : And upon Payment thereof, the said Person and Persons, their and either of their Executors and Administrators, forth of Prison to discharge, and Acquittance for me in my Name to make, seal, and deliver ; and also to perform, pursue, and execute all and every such other lawful and reasonable Acts, Means, and Things whatever, both for recovering and discharging the same, as shall be needful to be done : Giving, and by these Presents, granting to my said Attorney, not only my full and absolute Power in the Premises himself, but also Power to substitute and appoint one or more Attorney or Attornies in his Stead, to act, execute, do, and perform all lawful Acts, Deeds, or Things, with relation to the Premises, and ratifying and holding firm, all and whatsoever my said Attorney, or his Substitutes before said, shall lawfully do, or cause to be done, in or about the Premises, by Virtue of these Presents. In Witness whereof, I have hereunto set my Hand and Seal [the Fourth Day of July, in the Year of our LORD [One thousand Seven hundred and Fifty-seven]

Sealed and Delivered, (being  
first legally stamped) in  
Presence of

*Eliz. Goring, (L.S.)*

*Y. Z.  
P. D.*

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The FORM of a WILL.

*In the Name of G O D. Amen.*

**I** [the Lady *Arabella Earnly*] of [Bromley, in the County of Kent, Widow] being of perfect Mind and Memory, make this my last Will and Testament : First, I desire to be privately buried [in the Parish Church of St Anne, in the Liberty of Westminster, and that the Charges of my Funeral may not exceed Forty Pounds. ] My temporal Estate, I bequeath and dispose of, in the following Manner : Imprimis, [ To my Daughter Alice, I bequeath the Sum of Two thousand Five hundred Pounds, my Indian Trunk, a Table Clock, and my Picture,

Picture, done by *Dabl.*] [Item, To my Niece and God-daughter, *Mary Peters*, I bequeath my Diamond Ring, my Pearl Pendants set with Brilliants, and an Hundred Pounds to buy her Mourning.] Item, [To Mr *William Vernon*, my Cousin, I bequeath the Sum of One Guinea to buy him a Ring.] Item, [To the Poor of the Parish of Bromley aforesaid, I bequeath the Sum of Ten Pounds, to be paid to the Minister and Churchwardens, within Ten Days after my Funeral, to be by them distributed as they see good, among their said Poor.] The Residue, and Remainder of my Estate, Lands, Tenements, Hereditaments, with my Goods, Chattels, Plate and Jewels, India Bonds, Arrears of Rent, with all other Properties of what Kind soever, to me appertaining, I give, devise, and bequeath [to my Son *Thomas*] whom I constitute and appoint [the whole and sole] Executor of this my last Will and Testament; and I do hereby utterly revoke, disallow, and disannul all former Bequests, Wills, and Legacies by me heretofore in any wise left or made, declaring, ratifying, and confirming this, and no other, to be my last Will and Testament: In Witness whereof, I have hereunto set my Hand and Seal, this [Twelfth Day of May, in the Year of our LORD, One thousand Seven hundred and Fifty-seven]

Signed, Sealed, Published,  
and Declared, by the  
within named Testatrix,  
[the Lady *Arabella Earnly*]  
to be her last Will and  
Testament, in Presence  
of us who subscribed our  
Names in Presence of  
the said Testatrix, and of  
each other.

*Arabella Earnly*, (L. S.)

*C. D.*

*E. F.*

*I. K.*

*Three Witnesses are requisite to a Will, if it concern a real Estate; which Witnesses are to see each other sign it, as well as the Testator. If the Estate be personal only, two may do. The Law exempts Wills from being made on stamped Paper.*

A BILL

## A BILL of SALE.

**K** NOW all Persons, whom it may concern: That I [*Lazarus Lackcash* of Norwich, in the County of Norfolk, Goldsmith] for and in Consideration of the Sum of [Fifty Pounds] of lawful Money of Great Britain, to me in Hand paid, by [*Dives Doubledun* of London, Esq;] the Receipt whereof I do hereby acknowledge, have bargained, sold, and delivered; and by these Presents, according to the due Form of Law, do bargain, sell, and deliver unto the said [*Dives Doubledun*, Four Caracts of Oriental Pearl; Nine Grains of Brait Diamonds; One Silver Teapot, weight Twenty Ounces; One Silver Salver, weight Ten Ounces; Two Sets of Silver Casters, weight Thirty Ounces; and Ten Cornelian Rings, sealed up, by Consent, with my Seal.] To have and to hold the said bargained Premises, unto the said [*Dives Doubledun*] his Executors, Administrators, and Assigns, for ever. And I the said [*Lazarus Lackcash*] for myself, my Executors, and Administrators, the said bargained Premises, unto the said [*Dives Doubledun*] his Executors, Administrators, and Assigns, against all Persons, shall and will warrant, and for ever defend by these Presents: \* Provided nevertheless, that if I the said [*Lazarus Lackcash*] my Executors, Administrators, and Assigns, or any of us, do and shall, well and truly pay, or cause to be paid unto the said [*Dives Doubledun*] his Executors, Administrators, or Assigns, the Sum of [Fifty-one Pounds Five Shillings, as Principal and Interest] lawful Money of Great Britain, on the [First of November next ensuing the Date hereof] for Redemption of the bargained Premises; then this present Bill of Sale shall be void, and of none Effect: But if Default be made in the Payment of the said [Fifty-one Pounds Five Shillings] in Part, or in the Whole, contrary to the Manner and Form before said; that then it shall remain and be in full Force and Virtue. In Witness whereof, I have hereunto set my Hand and Seal, the [First Day of May, in the Year of our LORD, One thousand Seven hundred and Fifty-seven.]

Sealed and Delivered, (being  
first legally stamped) in  
Presence of P. D.  
R. M.

*Lazarus Lackcash*, (L.S.)

- \* If the bargained Premises be redeemable by a limited Time, a Proviso of this Nature is added.

# A WARRANT of ATTORNEY to confesse Judgment.

To [John Carpenter, John Davis, and John Hodges, Gent.] Attornies of his Majesty's Court of [Common-Pleas, at Westminster] jointly and severally, or to any other Attorney of the same Court.

**T**HESE are to desire, and authorise you, the Attornies above-named, any of you, or any other Attorney of the Court of [Common-Pleas] aforesaid, to appear for me [*John Morris* of Yatton, in the County of Somerset, Yeoman, in the said Court of Common-Pleas, the next Trinity-Term, or any subsequent Term] and then and there to receive a Declaration for me, in an Action of [Debt for Two hundred Pounds, besides Costs of Suit] at the Suit of [*Robert Greighton*, of the Liberty of St Andrew in Wells, in the County aforesaid, Doctor of Divinity.] And thereupon to confesse the same Action, or else to suffer a Judgment, by *He saith nothing, or I am not informed*, or otherwise, to pass against me, in the same Action, and to be thereupon forthwith entered up against me of Record [in the same Court of Common-Pleas.] And, for your so doing, this shall be to you, or any of you, or to any other Attorney as aforesaid, your, his, their, or any of their sufficient Warrant: In Witness whereof, I have set my Hand and Seal, this [Twenty-fifth Day of February, One thousand Seven hundred Fifty-seven.]

Sealed and Delivered, (being  
first legally stamped) in  
Presence of

*John Morris*, (L.S.)

G. S.  
R. M.

*Note, This Instrument is of great Force and Validity, and wards off that Opprobrium of our Constitution, the Expences and Delays of Law-Proceedings; especially if a Clause be inserted, promising no Writ of Error shall be brought or prosecuted upon it, in Bar.*

A POLICY

## A POLICY of ASSURANCE of a Ship and Cargo OUT and HOME.

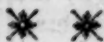
**K** NOW all Men by these Presents, That *Clement Cautious* of London, Merchant, as well in his own Name, as for and in the Name and Names of all and every other Person and Persons, whom the same may or shall concern, doth make Assurance, and hereby cause himself and them, and each of them, to be assured, lost or not lost, at and from the Port of London, to the Port of Alicant, in the Kingdom of Spain, and at and from thence back to London, upon all Kinds of Goods and Merchandizes, and also upon the Body, Tackle, Apparel, Ordnance, Munition, Artillery, Boat, and other Furniture, of and in the good Vessel, called the Bonny Tack, Burden Two hundred and Eighty Tons, or thereabout, whereof *Leonard Lookout*, for the present Voyage, is Master, beginning the Adventure upon the said Ship and Cargo, from and immediately following the Date hereof, and so to continue and endure, until the said Ship, with her said Wares and Merchandizes on board, her Tackle, Apparel, Ordnance, Munition, Artillery, Boat, and other Furniture, shall arrive at the Port of Alicant as aforesaid, and during her Abode and Stay there; and farther until the said Ship, with her Goods and Merchandizes on board, with all her Appointments and Furniture before said, shall arrive back at the Port of London, and hath there moored at Anchor Four and Twenty Hours in Safety, and upon the Goods and Merchandizes, till they be there discharged and landed. And it shall be lawful for the said Ship in this Voyage, to proceed and sail to, and touch and stay at any Ports and Places whatsoever; especially at Lisbon and Gibraltar, without Prejudice to this Assurance. The said Ship and Cargo, for so much as concerns the Assureds, is and shall be rated and valued at Six thousand Five hundred Pounds Sterling, without farther Account to be given by the Assureds for the same. And touching the Adventures and Perils, which we the Assurers are content to bear, and do take upon us in this Voyage, they are of the Seas, Men of War, Fire, Enemies, Pirates, Rovers, Thieves, Jetzons, Letters

of Mart and Countermart, Surprisals and Takings at Sea, Arrests, Restraints, and Detainments of all Kings, Princes, and People, of what Nation, Condition, or Quality soever, Barratry of the Master and Mariners, and of other Perils, Losses, and Misfortunes, that have or shall come to the Hurt, Detriment, or Damage of the said Ship, Wares and Merchandizes on board her, or any Part thereof. And in case of any Misfortune, it shall be lawful for the Assureds, their Factors, Servants, and Assigns, to sue, labour, and travel for, in and about the Defence, Safeguard, and Recovery of the said Ship, Wares and Merchandizes, or any Part thereof, without Prejudice to this Assurance; to the Charges whereof, we the Assurers will contribute each of us according to the Rate and Quantity of his Sum herein insured. And so we the Assurers are contented, and do hereby promise and bind ourselves, each for his own Part, our Heirs, Executors, Goods, and Chattels, to the Assureds, their Executors, Administrators, and Assigns, for the true Performance of the Premises, confessing ourselves paid the Consideration due to us for this Assurance, by the said *Clement Cautius*, at and after the Rate of Two  $\text{p}^{\text{r}}$  Cent. and in case of Loss, to abate Ten  $\text{p}^{\text{r}}$  Cent. and to pay without farther Proof of any Interest whatsoever, more than this present Policy, any Use or Custom to the contrary notwithstanding. In Witness whereof, we the Assurers have subscribed our Names and Sums by us severally assured in London, as follows, viz.

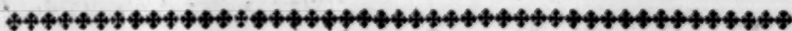
I *A. B.* am contented with this Assurance, for }  
 One thousand Five hundred Pounds : Witness my } 1500 l.  
 Hand, London,  
 Day of Anno 1757. }  
*A. B.*

I *C. D.* am contented with this Assurance, for }  
 Eight hundred Pounds, &c. } 800 l.  
*C. D.*

*The Assureds chuse to have this Business transacted by several Hands, when a private Assurance is taken, to have the more certain Security.*



**A**S Skill in MEASURING is almost necessary to make young People competent Judges of general Business; and the casting up the Contents of such Things, as are the Subject of GEOMETRY, is to be effected by Numbers, as well as any Calculation whatever, some few Examples, expressed in a familiar Way, for the Sake of the Beginner, are here subjoined; with Intention to give him a small Insight into this Affair, and to excite his Curiosity, to look into Authors that have treated this useful and delightful Subject more at large: Mean time, the judicious Master will take the Trouble to delineate and explain the Figures intended by the Propositions, in order to assist his Pupil in the Conception of what he is about: And such Eye-draught will, in great Measure, point out, or suggest, the Method of Investigation.



## RECREATION XIX.

### SUPERFICIAL MEASUREMENT.

**W**HAT is to be measured upon the Surface only, as Land, Glass, Painting, Flooring, Tiling, Paving, Plaistering, &c. if it be a four-sided Figure, whose opposite Sides are equal, multiplying the Length into the perpendicular Height, finds the superficial Content. And, consequently, the superficial Content, and any one of those Dimensions being given, the other of them will be found by simple Division.

The biggest of the Egyptian Pyramids, near Grand Cairo, being square, and measuring according to Mr Greaves's Account, 693 Feet English on a Side: How many Acres then of Ground doth it stand on? *Answer*, Acres 11. Poles 4.

What Difference is there between a Floor, 28 Feet long, by 20 broad, and two others, that measure 14 Feet apiece by 10; and what do all three come to, at 45 s.  $\frac{1}{2}$  Square, viz. 10 Feet by 10?

*Answer*, 280 Sq. Ft. Diff. Amount, 18 l. 18 s.

A rectangular four-sided Room measures 129 Feet 6 Inches about, and is to be wainscotted, at 3 s. 6 d.  $\frac{1}{2}$  Yard square: After

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After the due Allowances, for girt of Cornice and Members, it is 16 Feet 3 Inches high: The Door is 7 Feet by 3 Feet 9: The Window-Shutters, 2 Pair, are 7 Feet 3, by 4 Feet 6: The Cheek-boards round them, come 15 Inches below the Shutters, and are 14 Inches in Breadth: The Lining-boards round the Door-way, are 16 Inches broad: The Door and Window-Shutters, being wrought on both Sides, are reckoned as Work and half, and paid for accordingly: The Chimney, 3 Feet 9, by 3 Feet, not being inclosed, is to be deducted from the superficial Content of the Room; and the Estimate of the Charge is required? *Answer, 43 l. 4 s. 6 d.*

When a Roof is of a true Pitch, the Rasters are  $\frac{1}{4}$  of the Breadth of the Building; now supposing the Eaves-boards to project 10 Inches on a Side: What will the new ripping an Out-house cost, that measures 32 Feet 9 Inches long, by 22 Feet 9 Inches broad upon the Flat, at 15 s.  $\frac{1}{2}$  Square? *Answer, 8 l. 15 s. 9  $\frac{1}{2}$  d.*

If my Court-Yard be 47 Feet 7 Inches square, and I have laid a Foot-way of Purbeck Stone, 4 Feet wide, along one Side of it: What will paving the rest, with Flints, come to, at 6 d.  $\frac{1}{2}$  Yard square? *Answer, 5 l. 15 s. 2  $\frac{1}{2}$  d.*

A square Ceiling contains 114 Yards 6 Feet of Plaistering, and the Room 28 Feet broad: What was the Length of it? *Answer, 36  $\frac{1}{2}$  Feet.*

An Elm Plank is 14 Feet 3 Inches long, and I would have just a Yard square slit off: At what Distance, from the Edge, must the Line be struck? *Answer, 7  $\frac{1}{2}$  Inches.*

Having a rectangular Marble Slab, 58 Inches by 27, I would have a Foot square cut off, parallel to the shorter Edge; I would then have the like Quantity divided from the Remainder, parallel to the longer Side; and this alternately repeated, till there should not be the Quantity of a Foot left: What will the Dimensions of the Remnant be? *Answer, 20,7 Inches by 6,086.*

Being about to plant 10584 Trees equally distant in Rows, the length of the Grove must be 6 times the Breadth: How many of the shorter Rows will there be?

*Answer, 252 Rows, viz.  $\frac{1}{2}$  of the Trees are to form an exact Square, the Side whereof shews, how many of them come into a short Row.*

A com-

# RECREATION XIX. 151

A common Joist is 7 Inches deep, and  $2\frac{1}{2}$  thick; but I want a Scantling just as big again, that shall be three Inches thick: What will the other Dimension be?

*Answer*,  $11\frac{2}{3}$  Inches.

I have a square Girder, 19 Inches by 11; but one of a quarter of the Timber in it, provided it be 9 Inches deep, will serve: How broad will it be?

*Answer*,  $5\frac{3}{8}$  Inches.

I have a wooden Trough, that at 6 *d.*  $\text{per}$  Yard, cost me 3 *s.* 2 *d.* Painting within; the Length of it was 102 Inches, the Depth 21 Inches: What was its Breadth?

*Answer*, 2 Feet,  $3\frac{1}{4}$  Inches.

My Plummer has put 28 *lb.*  $\text{per}$  Foot square into a Cistern, 74 Inches and twice the Thickness of the Lead long, 26 Inches broad, and 40 deep; he has put three Stays within across it 16 Inches deep, of the same Strength, and reckons 22 *s.*  $\text{per}$  Cwt. for Work and Materials: I being a Mason, have paved him a Work-shop, 22 Feet 10 Inches broad, with Purbeck Stone, at 7 *d.*  $\text{per}$  Foot, and upon the Balance, I find there is 3 *s.* 6 *d.* due to him: What was the Length of his Work-shop?

*Answer*, 31 Feet,  $9\frac{1}{4}$  Inches.

The rectangular powdering Trough of a Man of War measures 27 square Feet 112 Inches, the Depth is 20 Inches, the Breadth 16: The Length is sought?

*Answer*, 5 Feet.

In 110 Acres of Statute-Measure, in which the Pole is  $16\frac{1}{2}$  Feet long, how many Cheshire Acres, where the customary Pole is 6 Yards long? And how many Yorkshire, where the Pole, in Use, is 7 Yards in Length?

*Answer*, Cheshire Acres, 92 . 1 . 28;

Yorkshire Acres, 67 . 3 . 25.

I would set 3584 Plants in Rows, each 4 Feet asunder, and the Plants 7 Feet apart, in a rectangular Plot of Ground: What Land will this take up?

*Answer*, 2 Acres,  $48\frac{1}{2}$  Poles.

A triangular, or three-sided Figure, (being the half of a four-sided one of the same Height and Length) if you multiply the Base, or longest Side, by the shortest Height, you have double the Content.

A triangular Field, 738 Links long, and 583 in the Perpendicular, brings in 12 *l.* a Year: What is it set at an Acre?

*Answer*, 5 *l.* 11 *s.* 6 *d.* nearly.

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The End-Wall of an House, is 24 Feet 6 Inches in breadth, and 40 Feet to the Roof;  $\frac{2}{3}$  of which is 2 Bricks thick;  $\frac{1}{3}$  more,  $1\frac{1}{2}$  Brick thick; and the rest 1 Brick thick: Now the Gable rises 38 Course of Bricks (4 of which usually make a Foot in depth) and this is but 4 Inches, or half a Brick thick: What will this Piece of Work come to, at 5*l.* 10*s.* 4*d.* Statute Rod, the Dimensions of which are given Page 52 of this Treatise?

*Answer,* 20*l.* 11*s.* 7 $\frac{1}{2}$ *d.* nearly.

When the Perpendicular of a Triangle cannot readily be taken, the Content may be found by the Measure of the Sides, thus: Subtract each of the three Sides, from half the Sum of the three Sides severally; then multiply the said half Sum, with the three Differences found, continually; and the square Root of the Result, shall be the Area or Content of the Triangle sought.

Having a Fish-pond of a triangular Form, whose three Sides measure 400 Yards, 348, and 312: What Quantity of Ground does it cover?

*Answer,* 52284 $\frac{1}{2}$  square Yards.

The Quarry of Glass 3 $\frac{1}{2}$  Inches on every Side, and as much cross the Middle, costs 1*d.* the Square is 5 $\frac{1}{2}$  Inches, by 3 $\frac{1}{2}$ , and costs 1 $\frac{1}{2}$ *d.* What will be saved, glazing 1000 Feet, the cheaper of the two Ways; supposing the Leading of the Lights to be nearly equal, in either kind of Work?

*Answer,* 5*s.* 10*d.*

Every other right-lined Figure, be it regular or not, may be divided into Triangles; the Sum of whose Areas, is the Content; for Example.

A Piece of Garden-Box, lies in Form of a regular Pentagon, or Figure of five equal Sides, each 48 Feet; and from the Center of the Figure, to the Middle of one of these, it measures 41,57 Feet nearly. The Area of the Figure will be the Content of these five Triangles: Pray what is that?

*Answer,* 4988,4 Feet.

The Square of the Hypothenuse, or the longest Side of a right-angled Triangle, is equal to the Sum of the Squares of the

## RECREATION XIX. 153

the other two Sides, and consequently the Differences of the Squares of the Hypothenufe, and either of the other Sides, is the Square of the remaining Side.

I want the Length of a Shoar, that being to strut 11 Feet from the Upright of a Building, will support a Jamb 23 Feet 10 Inches from the Ground? *Answer*, 26 Feet, 2,9916 Inches.

A Line, 27 Yards long, will exactly reach from the Top of a Fort, on the opposite Bank of a River, known to be 23 Yards broad: The Height of the Wall is required?

*Answer*, 42 Feet, 5 Inches.

Two Ships set Sail from the same Port, one of them goes due East, 50 Leagues; the other due North, 84: How far are they asunder?

*Answer*, 97  $\frac{1}{2}$  Leagues.

The Height of an Elm, growing in the Middle of a circular Island, 30 Feet in Diameter, plumbs 53 Feet, and a Line stretched from the Top of the Tree, straight to the hither Edge of the Water, 112 Feet: What then is the Breadth of the Moat, supposing the Land on either Side the Water to be level?

*Answer*, 83  $\frac{2}{3}$  Feet.

Suppose a Light-house built on the Top of a Rock; the Distance between the Place of Observation, and that Part of the Rock level with the Eye, and directly under the Building, is given 310 Fathoms; the Distance from the Top of the Rock, to the Place of Observation, is 423 Fathoms; and from the Top of the Building 425: The Height of the Edifice is required?

*Answer*, 17 Feet, 6,96 Inches.

A Ladder 40 Feet long, may be so planted, that it shall reach a Window 33 Feet from the Ground, on one Side the Street; and without moving it at the Foot, will do the same by a Window 21 Feet high, on the other Side: The Breadth of the Street is required?

*Answer*, 56  $\frac{6}{16}$  Feet.

An antient Bath was found, of a triangular Form, the Sum of whose three equal Sides was 125 Feet: The Area of the Bottom is required?

*Answer*, 752 square Feet.

The paving of a triangular Court, at 18d. ~~per~~ Foot, came to 100l. the longest of the three Sides was 88 Feet: What then was the Sum of the other two equal Sides?

*Answer*, 106,85 Feet.

I would plant 10 Acres of Hop-Ground, which must be done, either in the square Order or as the Number 4 stands on the Dice, or in the quincunx Order, as the Number 5; the three nearest Binds, in both Cases, must be set lineally just 6 Feet asunder: How many Plants more will be required, for the last Order than for the first; admitting the Form of the Plat to lay the most advantageous for the Plantation in either Case?

*Answer*, 1872, nearly. Every Plant in the Square Order will require the Space of 36 square Feet, and in the Quincunx 31,177. In Practice they leave a Verge of 6 Feet all round the Plat, which in this Calculation is not considered.

A Summer house is a Cube of 10 Feet in the clear, the Cornice of which projects just 15 Inches on a Side, and being of Timber and Stucco, the Sides are 6 Inches thick, so that the whole Front of the Roof, from out to out, is  $13\frac{1}{2}$  Feet. This is hipped from each of the Corners to the Center, and being truly Pediment-pitch, it rises  $\frac{3}{8}$  of the Front, or 3 Feet. I would, by the help of these Dimentions, measure the Slating, without venturing to climb for more, and compute the Cost at  $3\frac{1}{2}d.$  ~~per~~ square Foot. This may be done by first discovering what the diagonal Line on the Flat is transversely from the Corner. And, secondly, from thence and the perpendicular Rise of the Roof, the Length of each of the 4 principal Rasters. And then, thirdly, from the Breadth of the Front given, a Perpendicular may be found, which will determine the Cost of this Piece of Work to be 2*l.* 18*s.* 2*d.*

There are two Columns in the Ruins of Persepolis, left standing upright; one is 64 Feet above the Plane, the other 50: Between these, in a right Line, stands an antient Statue, the Head whereof is 97 Feet from the Summit of the higher, and 86 Feet from the Top of the lower Column; the Base whereof measures just 76 Feet to the Center of the Figure's Base: By these Notices, the Distance of the Top of the Columns may be, by Numbers, easily found?

*Answer*, 157 Feet.

A triangular Bath, 6 Feet deep, is exactly inclosed by 3 square Pavilions, and rectangular, the Sum of whose Plans, together, make just 50 Poles: The Area of *A.* the less, is to that of *B.* the Middle one, as  $4\frac{1}{2}$  to 8; and the Sum of the Areas of *A.* and *C.* the biggest, is to that of *B.* as  $8\frac{1}{2}$  to 4: How many Wine Hogsheds of Water will this Bath receive?

*Answer*, 1163 Hogsheds,  $47\frac{1}{2}$  Gallons.

A four-sided Figure, whose Sides are unequal, is called a Trapeze: I have an Orchard of that Form, containing  $3\frac{1}{2}$  Acres, which being divided by a Diagonal, or a Line from Corner to Corner, the Perpendicular of one of the Triangles is 430 Links, and the other 360: The Length of the said Diagonal, or common Base of those Triangles, is required?

*Answer*, 949 $\frac{2}{3}$  Links.

The Areas of Circles, are found, either by multiplying half the Circumference by half the Diameter, or by multiplying the Square of the Diameter by .7854, that being the Area of the Circle, whose Diameter is 1.

Give the Area of a circular Bowling-Green, that is 16 Poles a-croſs the Middle; the Circumference being 3,1416 times the Diameter of a Circle?

*Answer*, 1 Acre, 41 Poles, &c.

The surveying Wheel is so contrived, as to turn just twice in the Length of a Pole, or 16 $\frac{1}{2}$  Feet: What then is its Diameter?

*Answer*, 2,626 Feet.

I would turf a round Plat, measuring 130 Feet about, and would know the Charge at 4d.  $\text{q}^{\text{r}}$  Yard square?

*Answer*, 2l. 9s. 9,696d.

I want the Length of a Line, by which my Gardener may strike a round Aurangerie, that shall contain just half an Acre of Land?

*Answer*, 27,75 Yards.

Agreed for an oaken Curb to a round Well, at 8d.  $\text{q}^{\text{r}}$  Foot square; it is exactly 42 Inches in Diameter, within the Brick-work, and the Breadth of the Curb is to be 14 $\frac{1}{2}$  Inches; What will it come to?

*Answer*, 114. 11d.

It is observed, that the extreme End of the Minute-hand of a public Dial, moves just 5 Inches in the Space of 3 $\frac{1}{4}$  Minutes: The Question is, what is the Length of that Index?

*Answer*, 14,69 Inches.

A. B. C. join for a Grind-stone 36 Inches over, value 20s, toward which A. paid 7s. B. 8s. and C. 5s. The Waste-hole, through which the Spindle passed, was 5 Inches square: To what Diameter ought the Stone to be worn, when B. and C. begin severally to work with it? Begin your Calculation from the Center.

*Answer*, For B. to 29,324 Inches;  
for C. to 19,013 Inches.

As the Diameter of a Circle, is the only necessary Dimension to find the greatest Square that may either be inscribed, or the smallest that may be circumscribed: I demand what Difference there is in the Area of the Section of a round Tree, 20 Inches over, considered both those ways; and how far the Result, from each of those Dimensions, differs from the Truth in the circular Measure?

*Answer,* Within 114,16 Inches too little.  
Without 85,84 Inches too much.

Having paved a Semi-circular Alcove with black and white Marble, at 2 s. 4 d.  $\frac{1}{2}$  Foot, the Mason's Bill was just 10 l. what then was this Arch in Front, considering, that as 37854, the Area of the Circle, the Square of whose Diameter is 1, so is the Area of any other Circle, to the Square of its Diameter?

*Answer,* 14 Feet, 9 Inches.

What Proportion is there between the Arpent of France, which contains 100 square Poles, of 18 Feet each, and the English Acre, containing 160 square Poles, of  $16\frac{1}{2}$  Feet each, considering that the Length of the French Foot is to that of the English, as 16 to 15?

*Answer,* As 13 to 11 nearly.

In turning a one Horse Chaise within a Ring of a certain Diameter, it was observed, that the Outer Wheel made two Turns while the Inner made but one: The Wheels were equally high, and supposing them fixed at the statutable Distance, or 5 Feet asunder on the Axletree: Pray what was the Circumference of the Track described by the Outer Wheel?

*Answer,* 62,832 Feet.

Multiplying half the Arch by half the Diameter, also finds the Area of a Sector; that is, any Part of a Circle cut through, from the Center to the Circumference.

The Area of a Sector (suppose one of the Divisions of a Wilderness) which being struck from a Center, with a Line 30 Yards long, makes the Sweep, or circular Part, 63 Feet, is required?

*Answer,* 315 Yards.

The Curvature of one of these Sectors being parted off by a straight Line, drawn through its Limits, leaves a Segment of a Circle, to be measured, by deducting the Content of the Triangle, cut off from the Area of the whole Sector, to discover the Area of the Segment.

The

The Proposition above may serve as an Example to this, allowing the Chord, or straight Line, drawn through the two Ends of the Curve (as it will be found) about 15 Inches shorter than the arched Line abovesaid.

*Answer*, Content of the Segment 24,986 Yards.

An Ellipse, or Oval, is measured by multiplying the Product of the long and short Diameters, by .7854, as in the Circle, and this will give the superficial Content.

The Ellipse in Grosvenor Square measures 840 Links the longest Way, and 612 across, within the Rails; the Walls are 14 Inches thick; what Ground do they inclose, and what do they stand upon?

*Answer*, Inclose 4 Acres, 6 Poles. Wall stands on 1760,4 square Feet.

The Dimensions of all similar Figures are in Proportion to their Areas, as the Squares of their respective Sides, *et contra*.

If a round Pillar, 7 Inches over, has 4 Feet of Stone in it, of what Diameter is the Column, of equal Length, that measures ten times as much? *Answer*, 22,136 Inches over.

A Pipe of six Inches bore will be 3 Hours in running off a certain Quantity of Water: In what Time will 4 Pipes, each 3 Inches bore, be in discharging double the Quantity?

*Answer*, 6 Hours.

A Yard of Rope 9 Inches round weighs, suppose, 22 lb. what will a Fathom of that weigh, which measures a Foot about?

*Answer*, 78  $\frac{2}{3}$  lb.

If 20 Feet of Iron Railing shall weigh half a Ton, when the Bars are an Inch and-quarter square, what will 50 Feet of Ditto come to, at 3  $\frac{1}{2}$  d.  $\frac{1}{4}$  Pound, the Bars being but  $\frac{7}{8}$  of an Inch square?

*Answer*, 20 l.

A Looking-glass is 16 Inches by 9, and contains a Foot of Glass: What will the Content of the Plate be that has twice the Length, and three times the Breadth?

*Answer*, 6 square Feet.

A Sack that holds three Bushels of Corn, is 22  $\frac{1}{2}$  Inches broad when empty: What would the Sack contain that, being of the same Length, had twice its Circumference, or twice its Breadth?

*Answer*, A Quarter and a half.

My Plumber has set me up a Cistern, and his Shop-book being burnt, he has no Means of bringing in the Charge, and I do not chuse to take it down to have it weighed; but by Measure he finds it contains 64 square Feet  $\frac{2}{3}$ , and that it is  $\frac{3}{4}$  of an Inch precisely in Thickness. Lead was then wrought at 21 l.  $\frac{1}{2}$  Fodder. Let the Accomptant, from these Items, make out the poor Man's Bill, considering farther, that 4 oz.  $\frac{1}{4}$  is the Weight of a cubic Inch of Lead?

*Answer, 9l. 2s. 1d.*

RECREATION XX.

MEASUREMENT OF SOLIDS.

**M**ULTIPLY the Area by the Depth, to find the Solidity of uniform Bodies, or such as are equal from Top to Bottom.

What is the Difference of a solid half Foot, and half a Foot solid?

*Answer, One is but  $\frac{1}{4}$  of the other.*

What is the Proportion, in Point of Space, between a Room 25  $\frac{1}{2}$  Feet long, 20 Feet 2 Inches broad, 14 Feet high, and two others of just  $\frac{1}{2}$  the Dimensions?

*Answer, As 4 to 1.*

Another Room is 17 Feet 7 Inches long within, 13 Feet 10 Inches broad, and 9 Feet 6 Inches high; it has a Chimney carried up straight in the Angle, the Plan whereof is just the half of 5 Feet 6 Inches, by 4 Feet 2: The Question is, how many cubic Feet of Air the same will contain, allowing the Content of the Fire-place and Windows at 4 solid Yards?

*Answer, 2309 Feet, 10  $\frac{1}{2}$  Inches.*

A Ship's Hold is 112 Feet 6 Inches long, 32 broad, and 5 Feet 6 deep; How many Bales of Goods, 3 Feet 4 Inches long, 2 Feet 4 Inches broad, and 3 Feet deep, may be stowed therein, leaving a Gang-way the whole Length of 4 Feet and  $\frac{1}{2}$  broad?

*Answer, The Quantity of 729  $\frac{11}{16}$  Bales.*

I want a rectangular Cistern, that at 16 lb. to the Foot square shall weigh just a Fodder of Lead, it must be 8 Feet long,

# RECREATION XX. 159

long, and  $4\frac{1}{2}$  over : How many Hogsheads, Wine-Measure, will this contain, taking it at  $\frac{1}{2}$  of an Inch from the Top ?

*Answer,* 16 Hogsheads, 40 Gallons.

A Log of Timber is 18 Feet 6 Inches long, 18 Inches broad, and 14 thick, Die-square all through : Now, if 2 solid Feet and  $\frac{1}{2}$  be sawed off the End, how long will the Piece then be ?

*Answer,* 17,07143 Feet.

The solid Content of a square Stone is found to be 126  $\frac{1}{4}$  Feet, its Length is 8 Feet 6 Inches : What is the Area of one End, and what the Depth, if the Breadth assigned be 38  $\frac{1}{2}$  Inches ?

*Answer,* 55,55 Inches deep.

The Dimensions of the circular Winchester Bushel are 18  $\frac{1}{2}$  Inches over, and 8 Inches deep : How many Quarters of Grain then will the square Bin hold, that measures 7 Feet 10 long, 3 Feet 10 broad, and 4 Feet 2 deep within ?

*Answer,* 12, &c.

Taking the Dimensions of the Bushel, as above, what must the Diameter of the circular Measure be, which at 12 Inches deep will hold 9 Bushels of Sea-coal struck ?

*Answer,* 45  $\frac{1}{8}$  Inches.

A Prism of two equal Bases, and six equal Sides, that measures 28 Inches cross the Center, from Corner to Corner : The superficial and the solid Content is required, taking the Length at 134 Inches ?

*Answer,* Superf. 9 Yards, 4 Feet, 3 Inches.  
Solid 39 Feet, 843 Inches.

I have a Rolling Stone 44 Inches in Circumference, and am to cut off three cubic Feet from one End : Whereabouts must the Section be made ?

*Answer,* At 33,66 Inches.

I would have a Syringe an Inch and  $\frac{1}{2}$  in the Bore, to hold a Pint Wine-measure of any Fluid : What must the Length of the Piston, sufficient to make an Injection with it, be ?

*Answer,* 23,5294 Inches.

I would have a cubic Bin made capable of receiving just 13  $\frac{1}{2}$  Quarters of Wheat, Winchester Measure : What will be the Length of one of its Sides ?

*Answer,* 61,4678 Inches.

A Bath

A Bath Stone, 20 Inches long, 15 over, and 8 deep, weighs 220 lb. How many cubic Feet thereof will freight a Ship of 290 Tons?

*Answer,* 4101 Feet.

The common Way of measuring Timber, being to girt a round straight Tree in the Middle, and to take  $\frac{1}{4}$  of the Girt for the Side of a Square, equal to the Area of the Section there; if this be not considered in the Price appointed, pray on which Side lies the Advantage?

*Answer,* For the Buyer, near 13 Feet in a Load.

The Cylinder, Globe, and Cone, are in Proportion to one another, as 3, 2, and 1. The Cube therefore of the Diameter, of any Cylinder of equal Height and Breadth, multiplied by 57854, the Area of the Circle, whose Diameter is 1, will always give the Solidity of that Cylinder. The Cube of the Diameter of a Globe again multiplied by  $\frac{2}{3}$  thereof, or 55236, gives the solid Content. And the said Cube, multiplied by  $\frac{1}{2}$  of that, or 52618, produces in general the Solidity of any Cone whose Breadth and Height are equal. By this Rule the solid Content of a Globe, 20 Inches in Diameter, a Cylinder of the same Diameter, 20 Inches long; and a Cone 20 Inches Diameter at Base, and 20 Inches high, are severally required?

*Answer,* Cone, 2094,4. Globe, 4188,8.

Cylinder, 6283,2.

The superficial Content of these is found by considering the Cylinder, as a square Surface 20 Inches by the Circumference; adding a double Area for the two Bases. The Globe, as a Rectangle of the Diameter and Circumference; and the Cone, as a Triangle, whose Base is the Circuit, and Perpendicular the slope Height, adding once the Area of the Base. At 8 d.  $\frac{1}{4}$  Yard, the Painting of them is found to amount to 2 s. 1  $\frac{3}{4}$  d.

Our Satellite the Moon is a Globe in Diameter 2170 Miles; I require how many Quarters of Wheat she would contain, if hollow, 2150  $\frac{1}{16}$  solid Inches being the Bushel; and how much yard-wide Stuff would make her a Waistcoat was she to be clothed?

*Answer,* Content 79107034948470144000 Quarters.

Surface 45824284391424 Yards sq.

Supposing the Atmosphere, or Body of the Air and Vapours, surrounds the Globe of the Earth and Sea, to 60 Miles above the Surface; the Earth is 7970 Miles in Diameter;

how

how many cubic Yards of Air then hang about, and revolve along with this Planet; and what is the Weight of the whole Mass of fluid Matter in the Atmosphere contained, if at a Medium 12 lb. Avoirdupois be found experimentally, as in Fact it is, to press upon every circular Inch, on the Surface of the Earth?

*Answer*, Measure 66264254274148761600 solid Yards.  
Weight 1224019163676672000 Pds. Avoirdupois.

A Cork may be cut into such a Form, that it may, without Alteration, severally fill the Cavity of a Circle an Inch in Diameter, of an equilateral Triangle, whose Sides are each an Inch, and a geometrical Square, also an Inch on a Side: What must be the Shape?

*Answer*, It will be a Wedge, whose Base, being circular, will fill the Round: The Ridge-Front will replenish the Square, and the End-Section make out the Triangle.

When Figures run uniformly taper (but not to a Point) they are to be considered as Frustrums or Portions of the Cone or Pyramid; by supplying, therefore, what is wanting to make the Figure entire, and then deducting the Part cut off, we find the Solidity of the Part proposed.

A round Mash-Vat measures at the Top 72 Inches over, within, at the Bottom 54, the perpendicular Depth being 42 Inches; the Content in Ale Gallons is required?

In order to complete the Cone; use this Analogy: As half the Difference of the Top and Bottom, 9 Inches, are to the Depth 42 Inches, so is half the greater Diameter, 36 Inches, to the Altitude of the whole Cone.

*Answer*, It holds Gall. 467,43.

Or else; to the Areas of the Top and Bottom, add the square Root of the Products of those Areas, and this multiply by  $\frac{1}{3}$  of the Height of the Frustrum, for the Solidity.

The Shaft of a round Pillar, 16 Inches in Diameter at the Top, is about 8 of the Bottom Diameters in Height,  $\frac{1}{3}$  whereof is truly cylindrical, and the other  $\frac{2}{3}$  swelling, but we will suppose it tapers straight; it is  $\frac{1}{2}$  less at Top than at Bottom; the Price of the Stone and Workmanship is sought at 3 s. 6 d.  $\frac{1}{2}$  cubic Foot; and farther, the superficial Content, including both Ends?

*Answer*, 3 l. 10 s.  $4\frac{1}{2}$  d. &c. Superf. 61  $\frac{1}{16}$  Feet.

A triangular Pyramid, whose Sides, at Base, measure 30 Inches apiece, and is 21 Feet high,  $\text{¶}$  the Slope, is to be sold at 7 s.  $\text{¶}$  solid Foot; and if the polishing the Surface of the Sides will be 8 d.  $\text{¶}$  Foot more, I would know the Cost of this Stone when finished? *Answer*, 9 l. 4 s. 11 d.

A Stick of square Timber tapers straight; the Side at the greater End is  $19\frac{1}{2}$  Inches, at the less,  $13\frac{1}{2}$  Inches, the Length 16 Feet 6 Inches, the Value, at 2 s. 6 d.  $\text{¶}$  Foot solid, is demanded? *Answer*, 3 l. 18 s. 10 d.

To measure a common Cask: Find the Areas at Head and Bung, add  $\frac{1}{3}$  of the less, and  $\frac{2}{3}$  of the greater, for a mean Area; this multiplied by the Length of the Cask is its Solidity in Inches, which reduce. Or, II. To double the Square of the Bung Diameter, add that of the Head; then multiply by the Length of the Cask, and divide by 1077,24 for Beer, or by 882,42 for Wine Gallons.

What Quantity of Brandy will the Distiller's Tun contain, that measures 40 Inches within at the Head, 52 at Bung, and is 100 Inches long; and how many Barrels of London Ale would fill it?

*Answer*, Brandy 794, &c. Ale 20 Barrels,  $10\frac{1}{2}$  Gallons.

The famous Tun of Heidelberg, that being heretofore annually replenished with Rhenish, had in it some Wine that was many Ages old; before the French demolished it in the late War, it was 31 Feet in Length, and 21 Feet in Diameter, and pretty nearly cylindrical: Pray how many Tuns of Wine would the same contain?

*Answer*, 318 Tuns, 183 Gallons, &c.

F I N I S.



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A  
SHORT and FAMILIAR SKETCH  
OF  
BOOK - KEEPING  
PER  
DOUBLE ENTRY,  
IN THE  
ITALIAN MANNER.

By *M. CLARE*, late Master of the ACADEMY  
in *Soho-Square*, LONDON.

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A  
SHORT and FAMILIAR SKETCH  
O F  
BOOK - KEEPING, &c.

**A.** *B.* is a young Gentleman just come from School, intending to live with his Father, but not in Idleness, at Home.

The old Gentleman is Master of a pretty unincumbered Estate of 600 *l.* a Year, which will one Day fall to his Son. Mean time he is desirous to give him something of a Turn for Business; so far at least as may enable him to look after his own Affairs: Well knowing that by keeping Accounts, which are not difficult in themselves, and by Use become entertaining, he will so regulate his Expences, as not to run behind-hand, or be involved in Difficulties, but will always live in a decent and creditable Oeconomy.

In order therefore to put him in the Way of Thriving, his Father makes him at Midsummer a Present of 50 *l.* to begin with; promises to board himself and a Servant, and to allow him 50 *l.* a Year for Clothes and Pocket-Money, payable Quarterly.

Here

Here then is 50*l.* received into Cash, and in order to maintain the Double Entry, and consequently the general Balance always subsisting in the Art of true Book-Keeping, it must be observed, that *Every Account receiving, increased, or benefited, is ever to be made Debtor to some other Account, that gives out, is decreased or detrimented, and which of Course is to be entred Creditor for the very same Sum.*

The Father, in the present Case, having given up the Property of the Sum in Question, on the Outsetting of his Son, it may with Propriety be deemed a little Stock to begin him with. The Figure then this first Article will make in our Accompt, is

$\frac{1}{1}$  CASH, D<sup>r</sup>. to STOCK 50*l.* presented me by  
my Father to begin with.

The Promise of Maintenance is no inconsiderable Advantage, which need not take Place in the present Accompt; but the Annuity payable Quarterly, will be considered as it comes to take Effect.

The young Gentleman had a Mare with Foal of his own, worth 15 Guineas.

His Papa promised him the Running, not only of this favourite Creature, but of whatever four-legged Stock he should think good to buy in, during the first Year of his Farming.

Finding this pretty good Encouragement for a Beginner; the young Squire began to consider his Advantages, and to turn his Thoughts upon amusing himself in the Way his Father seemed to approve. And accordingly he got *Tom Bailiff*, July 2d, to buy him at Layton Market, half a Score of Ewes with Lamb, which cost 5*l.* and a Crown, and a Cow with Calf for 6*l.*

The Mare with Foal is doubtless a Part of Stock, and will not improperly come under the general Title of Horses, viz.

$\frac{2}{1}$  HORSES, D<sup>r</sup>. to STOCK for

One Mare with Foal, valued at — — *l.* 15 . 15 . 0

The Sheep now bought in upon his Father's Encouragement, will form another Head of Account, and being paid for with ready Money, will, by our Rule foregoing, stand thus in the Books,

*July*

$\frac{2}{1}$  July 2, 1757. SHEEP D<sup>r</sup>. to CASH for

10 Ewes with Lamb bought at Layton Market l. 5 . 5 . 0

The Cow with Calf, being equally circumstanced, will, in order to make it more general, come under the more extensive Denomination of Kine. Therefore,

$\frac{2}{1}$  KINE D<sup>r</sup>. to CASH for

A Cow with Calf, bought at same Place and  
Time for — — — — — l. 6 . 0 . 0

Pigeons being a proper Thing for a young Farmer to be concerned in, he soon bought in 10 Pair of them, at 9 d. a Pair: He also for 2 s. 2 d. bought a Bushel of Tares for their Subsistence. This Article in Accompt will carry the following Aspect, viz.

$\frac{3}{1}$  PIGEONS, D<sup>r</sup>. to CASH for

Prime Cost of 10 Pair, at 9 d. ~~per~~ Pair — l. 0 . 7 . 6  
To Ditto, a Bushel of Tares for their Use — 0 . 2 . 2

July 4. He bought 6 Pullets and a Cock, at 12 d. each; 3 Ducks and a Mallard, at 15 d. a Head, and to feed them a Bushel of Oats, at 16 d.; and another of Barley, at 2 s. 4 d. Thus ended his first Movement in Trade.

The Title of Poultry, will include both the Barn-Door and Water-Fowl, as their Provisions are not very different. This Article, then may appear thus, viz.

$\frac{3}{1}$  POULTRY, D<sup>r</sup>. to CASH for Sundries, viz.

3 Ducks and a Mallard, bought at 15 d. each l. 0 . 5 . 0  
6 Pullets and a Cock, at 12 d. each — 0 . 7 . 0  
Oats, a Bushel for their Use, cost — 0 . 1 . 4  
A Bushel of Barley, Ditto — — — 0 . 2 . 4

July 20. His Aunt Sukey, pleased with the Prospect of her Nephew's Prosperity, under his present Views, made him a Present of 5 Guineas; as did his Uncle Tom next Day, following her Example, of 3 Guineas more.

These being upon the same Foot with his Father's former Donation, will with no great Difficulty be stated thus, *viz.*

$\frac{1}{1}$  CASH, D<sup>r</sup>. to STOCK for Sundries, *viz.*

Aunt <i>Sukey's</i> kind Present	—	—	—	—	—	l. 5 . 5 . 0
My Uncle <i>Tom's</i> Ditto	—	—	—	—	—	3 . 3 . 0

The good Vicar on the 28th added to the young Man's Stock, a She-Goat and a Couple of Kids, for which he had refused 25 s. the Day before. This being an Accession, that requires another Denomination in Account, will be stated thus, *viz.*

$\frac{3}{1}$  GOATS, D<sup>r</sup>. to STOCK.

The Vicar's Present of 3, valued at	—	—	—	—	—	l. 1 . 5 . 0
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Dame *Dunch* on the 30th, to encourage her young Master, brought him a Brood of 7 young Turkeys, worth 7 Groats apiece. These, before they were reared, eat him up a Sack of Pollard worth 12 s. which of Consequence will be placed to their Accompt, in Manner following, *viz.*

$\frac{3}{1}$  POULTRY, D<sup>r</sup>. to Sundries, *viz.*

To STOCK, for 7 young Turkeys given by						
Dame <i>Dunch</i> , valued at 2 s. 4 d. each	—	—	—	—	—	l. 0 . 16 . 4
To CASH, for 4 Bushel of Pollard to subsist						
them	—	—	—	—	—	0 . 12 . 0

August 2. As well for his own Amusement, as the Entertainment of those Visitors, who should favour him with their Company in his own Apartments, he prevailed on a Person well skilled in Canary Birds, to procure him a Couple in full Song, which cost him 1 l. 1 s. He gave the Purchaser 2 s. 6 d. for his Trouble; but Cousin *Fairface* having expressed her particular Liking for one of the Birds, and requesting it as a Favour to become the Buyer of it, Complaisance induced him to let her have it at Half a Guinea. He then bought a Cage for his own Bird, which cost 15 s. 6 d.; for 2 Glas Fountains, Seed, &c. he paid 8 s. 6 d.

This being a new kind of Dealing, will call for a separate Account, therefore let it be entered under the Title of Canary Birds.

CANARY

$\frac{4}{1}$  CANARY BIRDS, D<sup>r</sup>. to CASH.

For two, the Prime Cost was	— — — —	l. 1. 1. 0
Gave the Messenger that bought them	— —	0. 2. 6
The Cage came to	— — — —	0. 15. 6
Glass Fountains, Seed, &c.	— — — —	0. 8. 6

Now Cash will be Debtor to Canary Birds, for one Cousin *Fairface* had.

$\frac{4}{1}$  CASH, D<sup>r</sup>. to CANARY BIRDS.

For one I sold my Cousin *Fairface* at Prime Cost l. 0. 10. 6

August 10. Sister *Betts* sent him a Boar and Sow of the Black Breed, by Estimation worth a Couple of Guineas. His Mama allowed them to be nurtured with her own Hogs gratis, for her Son's Advantage: Then,

$\frac{4}{1}$  SWINE, D<sup>r</sup> to STOCK.

(Being a farther Increase thereof)

For 2 of the Black Breed given me by Sister *Betts* — — — — — l. 2. 2. 0

*Martin Trim* the same Day brought him Home a new Riding-Coat, for which in ready Money paid him — — — — — l. 4. 4. 0

Paid *Trimtram* the Barber for a new Wig — — — — — 2. 10. 0

And *Harry* the Servant's Quarter being up, paid him — — — — — 1. 10. 0

These three Receipts he doubtless filed with proper Caution, to be forth coming, in Case he should want to obviate any Mistake hereafter.

As these last may appear with Propriety so many Items in the young Man's Pocket Expences, thither let them be referred; and the State of the Account will stand thus:

$\frac{4}{1}$  POCKET EXPENCES, D<sup>r</sup>. to CASH, viz.

Paid for a new Riding Coat to Mr <i>Trim</i>	— — — —	l. 4. 4. 0
Ditto for a new Wig to Mr <i>Trimtram</i>	— — — —	2. 10. 0
Ditto paid <i>Harry's</i> Wages, a Quarter to the 1st	— — — —	1. 10. 0

Z

August

August 24. He waited on his Aunt and Sister to a Horse Race. His Expences on that Occasion came to 13s.

$\frac{4}{1}$  POCKET EXPENCES, *will be D<sup>r</sup> to CASH.*

Spent at Chippenham with Aunt and Sister — l. 0. 13. 0

August 30. Sold 4 Pair of young Pigeons for 3s. and the same Day his Calf dropped, which, when it was a Fortnight old, he sold to a Suckler for 15s. These being Articles resulting from different Parts of his live Stock, are to be referred to the proper Heads, *viz.*

$\frac{1}{3}$  CASH, D<sup>r</sup>. to PIGEONS.

For 4 Pair of young Ones sold — — — l. 0. 3. 0

$\frac{1}{2}$  CASH, D<sup>r</sup>. to KINE.

Received for my Calf, 14 Days old ——— l. 0. 15. 0

Sept. 4. Sold his Mama a Hundred of Eggs for 6s. and agreed with her for his Cow's Milk, at 2s. 6d. ~~per~~ Week for six Months to come, and he now received the first Week in Advance.

$\frac{1}{3}$  CASH D<sup>r</sup>. to *sundry Accompts, viz.*

To POULTRY for a Hundred of Eggs sold my Mama ——— l. 0. 6. 0

To KINE for a Week's Milk to the 20th from the 13th Instant; to be continued to Mama at the said Rate for Six Months to come — 0. 2. 6

Sept. 11. His Mare cast her Foal, and with great Difficulty was she preserved. The Farrier's Attendance and Medicines came, however, to Two Guineas and a half.

This Misadventure is an Abatement on the Account of Horses, and being paid for in ready Money, will be thus stated, *viz.*

$\frac{2}{1}$  HORSES, D<sup>r</sup> to CASH.

Paid the Farrier for recovering my Mare — l. 2. 12. 6  
Sept.

Sept. 18. He had a Brood of 30 young Ducks ready, which he disposed of at Market for  $4\frac{1}{2}d.$  apiece; and at the same Time, two of his Turkies sold at 3s. each. Thus is

$\frac{1}{3}$  CASH, Dr. to POULTRY, viz.

Received for 30 Ducklings, at  $4\frac{1}{2}d.$  each — l. 0. 11. 3  
Ditto for 2 Turkies, at 3s. each — — 0. 6. 0

Sept. 26. Bought in the Lump a Flock of Stubble Geese for 40s. and sold them on the 28th for 46s. Their Meat in the mean Time came to 14d.

$\frac{3}{1}$  POULTRY, Dr. to CASH, viz.

Paid for a Parcel of Stubble Geese — l. 2. 0. 0  
Ditto for their Meat two Days — — 0. 1. 2

$\frac{1}{3}$  CASH, Dr. to POULTRY, viz.

Received for a Parcel of Stubble Geese — l. 2. 6. 0

Sept. 29. Papa paid him his Quarterage, and gave him a Guinea more.

It is Time here to open the Accompt of the Allowance or Annuity promised by his Father. And as he was pleased to throw him in a Guinea, the Exceeding will properly be carried to an Accompt of Profit and Loss. Which not being synonymous, but opposite Terms, when conjoined, however, signify in Book-Keeping thus much. That whatever Items are posted on the Dr. Side of that Accompt, are so many Losses, and such as are put on the Cr. Side of it are all Instances of Gain. The Affair before us then, will be justly stated thus :

$\frac{1}{5}$  CASH, Dr. to sundry Accompts, viz.

To my QUARTERLY ALLOWANCE, for a

Quarter paid me by Papa — — l. 12. 10. 0

To PROFIT and Loss, given me Overplus — 1. 1. 0

Oct. 4. Sent 7 of his Ewes to Market, and they being fat, sold at 15s. 6d. apiece. And 3 Sucklers with their Lambs fetched him the same Day 3l. 12s.

Z 2

Bought

Bought in also 2 Bushels of Tares for the Pigeons, at 4s.

$$\frac{7}{2}$$
CASH, D<sup>r</sup>. to SHEEP, viz.

Received for 7 fat Ewes at Market ——— l. 5 . 8 . 6  
Ditto for 3 Sucklers and their Lambs ——— 3 . 12 . 0

$$\frac{3}{1}$$
PIGEONS, D<sup>r</sup>. to CASH, viz.

For 2 Bushels of Tares ——— l. 0 . 4 . 0

Same Day he bought in a Score of Wethers lean for 9 l. and a Runt that cost him 7 l. 10 s. to fat against Spring. This Transaction will be referred to two Accompts already raised, viz,

$$\frac{2}{1}$$
SHEEP, D<sup>r</sup>. to CASH.

Paid for a Score of Wethers lean ——— l. 9 . 0 . 0

$$\frac{2}{1}$$
KINE, D<sup>r</sup>. to CASH for

A lean Runt paid ——— l. 7 . 10 . 0

October 16. Bought in Corn for the Fowls to the Amount of 27 s. And sold out his 5 remaining Turkies, at 3 s. 8 d. apiece, one with another. Here the Expence and Return will be considered after the Manner of former Examples, viz.

$$\frac{3}{8}$$
POULTRY, D<sup>r</sup>. to CASH.

For their Corn paid ——— l. 1 . 7 . 0

$$\frac{7}{3}$$
And CASH, D<sup>r</sup>. to POULTRY.

Received for 5 Turkies ——— l. 0 . 18 . 4

October 20. Sent Uncle Tom, as a Present, one of the Kids, by Estimation worth 12 s. And at the same Time sent Dame Dunch a Dozen of young Pigeons, worth a Groat apiece, to make her a Pye. Here PROFIT and Loss must be D<sup>r</sup>. to the several Accompts whence the said Articles were taken, viz.

PROFIT

5 PROFIT and Loss, D<sup>r</sup>. viz.

3	To GOATS, for a young one presented my Uncle	_____	_____	_____	_____	l. 0. 12. 0
3	To PIGEONS, for 12 young Ones sent Dame Dunch	_____	_____	_____	_____	0. 4. 0

October 21. Nine young Ducks fetched him at Market  $10\frac{1}{2}d.$  apiece. Farther, his Sow having farrowed 10 Pigs, they were estimated to be worth 3*s.* a Piece; it is right to set some Value upon them at first, as it will introduce their Number, fitly subject to Accompt.

These Cases will then stand as follows, viz.

$\frac{1}{3}$  CASH, D<sup>r</sup>. to POULTRY.

Received for 9 young Ducks, at  $10\frac{1}{2}d.$  each l. 0. 7.  $10\frac{1}{2}$

$\frac{4}{5}$  SWINE, D<sup>r</sup>. to PROFIT and Loss.

10 Pigs valued, at 3*s.* each \_\_\_\_\_ l. 1. 10. 0

November 9. Gave a Pig to my Mama, and another to the Vicar, and disposed of the Remainder to particular Friends, they being extraordinary fine, at 4*s.* 6*d.* apiece, one with another. This Transaction will then stand in Accompt thus :

$\frac{5}{4}$  PROFIT and Loss, D<sup>r</sup>. to SWINE, viz.

For one presented to my Mama	_____	_____	l. 0. 4. 6
Ditto one presented, as his Due, to the Vicar	_____	_____	0. 4. 6

$\frac{1}{4}$  And CASH, D<sup>r</sup>. to SWINE, viz.

For 8 fold at 4 <i>s.</i> 6 <i>d.</i> each, to my other Friends	_____	_____	_____	l. 1. 16. 0
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November 12. Sold my second Kid to the Butcher, she being very fine Meat, for 14*s.*

$\frac{8}{3}$  CASH then D<sup>r</sup>. to GOATS.

A Kid sold for	_____	_____	_____	l. 0. 14. 0
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November 14. Sold his Mare to Aunt *Sukey* to ride on, she being out of Health, for 12 Guineas. And the same Day he bought a taller Horse for 18*l.* and gave the Groom a Crown.

$$\frac{8}{2}$$
CASH, D<sup>r</sup>. to HORSES.

Received of Aunt *Sukey* for the Mare ——— *l.* 12 . 12 . 0

$$\frac{3}{8}$$
HORSES, D<sup>r</sup>. to CASH.

Paid for a new Horse ——— ——— ——— *l.* 18 . 5 . 0

November 20. His Sow came by an Accident: She was run over by the Cart; Goody *Dunch*, however, gave him 2*s.* 6*d.* for the Flesh. They say she stuck her after she was dead.

$$\frac{3}{4}$$
CASH, D<sup>r</sup>. to SWINE.

For one killed by Accident ——— ——— *l.* 0 . 2 . 6

November 25. Esquire *Aimwell* having been drove in here by Strefs of Weather, took a Liking to his Canary Bird; so he let his School-fellow and old Acquaintance have it for Half a Guinea, and (a Fountain being broke) allowed him the Cage for 13*s.*

$$\frac{3}{4}$$
CASH, D<sup>r</sup>. to CANARY BIRDS.

For one sold to Esquire *Aimwell* ——— ——— *l.* 0 . 10 . 6  
For the Cage to Ditto ——— ——— ——— 0 . 13 . 0

November 30. Exchanged two of his lean Wethers with Farmer *Dodd*, for a Sack of Wheat to distribute among the Poor, as his proper Dole, at Christmas. The State of this Accompt can be no other than

$$\frac{5}{2}$$
PROFIT and LOSS, D<sup>r</sup>. to SHEEP.

For 1 Sack of Poor's Wheat, exchanged against  
2 Wethers, value ——— ——— ——— *l.* 0 . 18 . 0

Same Day bought a new Hunting-Whip for a Guinea, and paid Carriage from London 1*s.* This Article will not improperly come under Pocket-Expences.

$\frac{4}{8}$  POCKET EXPENCES *then D<sup>r</sup>. to CASH.*

Paid for a Smithfield Hunting-Whip ——— l. 1. 1. 0  
Paid the Carriage of it ——— ——— ——— 0. 1. 0

December 4. Sent to Market 15 handsome Chickens, that answered him 15 d. apiece, and  $\frac{1}{2}$  Hundred of Eggs, 4 s. 6 d. As formerly, this Article may be stated,

$\frac{8}{3}$  CASH, D<sup>r</sup>. to POULTRY, viz.

Received for 15 fine Chickens, at 1 s. 3 d. — l. 0. 18. 9  
Ditto for Eggs  $\frac{1}{2}$  Hundred ——— ——— 0. 4. 6

December 12. Paid the Farrier for Shoeing, 9 s. 6 d. gave his Man 1 s. gave to a Charity 5 s. bought a Pair of Boots for 1 l. 3 s. And a new Hat for Harry cost 13 s.

$\frac{2}{3}$  Sundry Accompts, D<sup>r</sup>. to CASH, viz.

HORSES, paid the Farrier for Shoeing l. 0. 9. 6  
Ditto, Christmas Box to his Man — 0. 1. 0  
————— l. 0. 10. 6

$\frac{4}{8}$  POCKET EXPENCES, viz.

Gave to a Charity ——— ——— l. 0. 5. 0  
Paid a Pair of New Boots ——— ——— 1. 3. 0  
Paid a new Hat for Harry ——— ——— 0. 13. 0  
————— l. 2. 1. 0

December 20. Bought Doctor Pocock's *Description of the Eastern Countries*, for 2 l. 15 s. and *The Oeconomy of Human Life*, for 4 s. also a Book to state his Accompts in against New-Year's Day, 5 s. Paper, Pens and Wax brought up the Bill to Three Guineas and an half. Spent the same Day at Petty-Sessions with his Father, 2 s. 8 d. Paid a Turnpike, 2 d. and the Ferry, 4 d.

The Books here bought to augment his Library, may very well be entered as Valuables, and so of any Piece of Plate or Furniture, that he might at any Time chance to buy in for Use.

VALUABLES

$\frac{6}{8}$  VALUABLES then D<sup>r</sup>. to CASH, viz.

Paid for Doctor *Pocock's* Travels, bound — l. 2. 15. 0  
 Ditto the Oeconomy of Human Life ——— 0. 4. 0

The Accompt-Book, Pens, Paper, Wax, &c. being of a less durable Nature, may be charged thus,

 $\frac{4}{8}$  POCKET EXPENCES, D<sup>r</sup>. to CASH, viz.

Paid for a Book of Accompts ——— l. 0. 5. 0  
 Ditto for a Parcel of Paper, Pens, and Wax 0. 8. 6  
 Spent at Petty-Sessions at Layton ——— 0. 2. 8  
 Paid Turnpike and Ferry ——— 0. 0. 6

December 22. The Runt proving an unthriving Beast, he was advised to part with him to *Peter Bluff* the Butcher for 7 l. and was even obliged to give him Credit till next Lady-day for that.

 $\frac{6}{2}$  PETER BLUFF is then D<sup>r</sup>. to KINE for

A Runt Steer to be paid for at Lady-day next l. 7. 0. 0

His Sister *Ann*, having saved together 10 Pounds out of her annual Allowance, desires him to take it upon common Interest, at 5 l.  $\frac{4}{100}$  Cent. to begin from Christmas. To oblige her he agrees to this; and Dame *Dunch* being present, prays he will also take 5 l. of hers on the same Terms, which is also accepted to please an old Friend.

 $\frac{3}{6}$  CASH is D<sup>r</sup>. then

To SISTER ANN taken at Interest from Christmas ——— l. 10. 0. 0  
 Ditto to DAME DUNCH, received of her ———  
 Ditto ——— 5. 0. 0

December 23. He laid out for a *Pinchbeck* Watch with *Israel* the Jew, 5 l. 5 s. And for a Burning-Glass, paid 2 s. 6 d.

VALUABLES

$\frac{6}{8}$  VALUABLES then Dr. to CASH, viz.

Paid *Israel* the Jew for a Pinchbeck Watch — *l.* 5 . 5 . 0  
Ditto for a Burning-Glass — — — — — 0 . 2 . 6

December 24. He received his Quarterage of his Father, *12l.* 10s. and with it a Two Guinea Piece for a New Year's Gift. His Mama paid him what was due for her Milk, viz. from the 20th of September to the 21st Instant, 13 Weeks, *1l.* 12s. 6d.

$\frac{8}{5}$  CASH, Dr. to my QUARTERLY ALLOWANCE.

Received of my Father to Christmas — — *l.* 12 . 10 . 0  
To PROFIT and Loss his New Year's Gift 2 . 2 . 0

$\frac{8}{2}$  CASH, Dr. to KINE for

13 Weeks of Milk of Mama, at 2s. 6d. — *l.* 1 . 12 . 6

It may be proper, so often as this Quarterly Payment is made, to sum up what hath been laid out in Pocket Expences to that Time, and to balance the Accompt so far, by giving it Credit, out of this Money, seemingly appropriated to that Purpose: For Instance, I find Fol. 4. that I have laid out *8l.* 4s. It may be stated thus:

QUARTERLY ALLOWANCE, Dr.  
to POCKET EXPENCES.

Laid out therein to this — — — — *l.* 8 . 4 . 0

Same Day he paid his Man's Wages as before, and gave him half a Crown over. He distributed Gratuities among his Father's Servants, at this Time, as far as a Guinea and half: And thus ended his first Six Months Transactions.

\*\*\*\*\*

LET it be your Part, Sir, now to adjust and settle his Affairs to this Time, by, 1. reducing every Thing, particularly, under its proper Head; 2. In order to get a Balance struck, and 3. certainly to discover what the State of his Affairs at this Time is.

In doing whereof, we are to reckon his remaining Stock at a discretionary Price, according to the present State and Condition thereof. Only it may be observed, that his Pigeons were by this Time increased to 15 Pair, worth 15*d.* a Pair; and his Ducks were become no fewer than 7, and his 10 Fowls were to be estimated at the original Prime Cost.

His Cow was in a promising Way to have another Calf; but this Circumstance as yet can be no Disadvantage to his Contract with his Mother concerning the Milk, which therefore goes on.

His Wethers were, by this Time got so forward as to be worth 18*d.* a Head more than they cost him.

The Boar, being a Widower, he gave him to his Mother to make Pork of, suppose him worth 15*s.* reserving to himself the Chine only, to be dressed with a Turkey at the Public House; when in the Holidays he should have a mind to invite his younger Friends to a Collation there.

His new Horse stood it admirably well, and was said by the Knowing in those Matters, to be worth every Shilling of what he cost.

IF the foregoing Sketch shall appear to be an entertaining and a useful Amusement for young People, intended to be trained to the Practice of Oeconomy in Affairs; our young Gentleman may hereafter be easily brought on farther into Life: For he that has shewn his Discretion in small Matters, may safely have greater committed to his Charge.

I. It will then behove our young Accomptant, in the first Place, to raise Titles in his *Leidger* or *Posting-Book*, for each particular Commercial Account he hath been concerned in, putting the Debtors on the Left-hand Page, and the Creditors on the opposite; numbering both Sides as one and the same Folio; and lastly entering every Head of *Accompt* in the Alphabet, according to its Order pointed out by the Initial Letters of every Head.

II. He will next extract the several Items, as they rise in the Course of the foregoing Accompt, and post them with due Care under their proper and distinct Heads in the *Leidger*, according to the Directions laid down, entering first the *Dr.* Side, and then the Counterpart or *Cr.* of each; and in token  
of

of this Entry having been duly made, let him forthwith place the *Number* of the Folio, in which it shall appear to be *debited* in the *Leidger*, over a small Line in the Margin of the Journal foregoing; after which, let the *Number* of the Folio, in which the *Credit* of that Article is inserted, be also placed beneath the said Line, as *Ex* Examples all through the Specimen. This will always be a Reference very handy in Business, and will also shew the Connection existing between the principal Books under Consideration.

The whole half Year's Transactions being thus posted, and as it were drawn forth with Care into one Scene, the next Step is to consider every Accompt separately, in order to the forming a general Balance from the Whole.

Previous to which, it will be very proper to extract a TRIAL BALANCE; in doing whereof, he need to collect the Sums Total only of each Accompt that hath been Debited on one Side, throughout the Book, and those Credited are to be collected on the other.

The Use of which is, that if being added together they do at Foot exactly tally and agree, the Accomptant may then be assured, that during the Course and Series of the whole DOUBLE ENTRY, as much hath been posted on one Side as the other, or a perfect Equality maintained; without which the Balance, which is ever to be preserved in the Art of Book-Keeping, must be rectified and adjusted, before we can proceed, by pricking over the *Leidger* carefully, *i. e.* by making a Dot or Point, behind each of the referring Figures that ought properly to correspond, and then we are to examine what *Items* have been omitted or mis-recited.

III. Every Accompt that shall then appear on the Face of the whole *Leidger* is next to be closed, that is, made to balance, and these will necessarily consist either,

1<sup>st</sup>, Of ACCOMPTS CURRENT, that is, of those Persons, who stand *indebted* to the Estate; all such Debts will naturally rise in favour of Balance, making that Dr. for the Severals as they happen, and those Persons who have *Demands* upon the Estate, will as naturally come on the opposite Side of Balance, in Abatement of it.

2<sup>dly</sup>, Of COMMERCIAL ACCOMPTS, wherein all the *Items*, posted up have been *disposed of* and *sold*; in which Case, if any Accompt shall not close, that is, if the Foot of the Dr. and

C<sup>s</sup>. Side do not punctually agree, it must be made do so, by introducing in Aid the single Article of *Profit and Loss*: For should *Gain* have been made on any Article of Trade, *Profit and Loss* will properly be called upon, as hath been intimated, to give *Credit* for the Difference; and the contrary, if *Loss* should have intervened to produce any Deficiency.

3dly, Of COMMERCIAL ACCOMPTS, wherein all the *Items* admitted, remain *intire* and *unfold*. Here it will be reasonable to make *Balance*, D<sup>r</sup>. for the whole Charge; if the Subject concern *Dead Stock*, according to the *Prime Cost*, supposing the Thing undamaged; or changing it according to the State of the Subject, if it be *Live Stock*, subsisting and in a thriving Way.

Or lastly, They must consist of COMMERCIAL ACCOMPTS, wherein *Part* of the *Items* whereof have been *sold out*, and *Part* are *remaining in Hand*; in this Case we are to charge *BALANCE* for what does remain in Hand, by the foregoing Rule, and *PROFIT and LOSS* for the Difference got or lost, as it shall fall out, in order to even that Accompt.

IV. Thus much being heedfully done throughout the whole Series of the several Accompts, there will remain no more than three Heads open, viz. *BALANCE, PROFIT and Loss*, and *STOCK*.

Now the Difference of the *Profit and Loss*, being either an Augmentation or Diminution of the Trading *Stock*, let the Accompt of *Profit and Loss* be first closed, and the Difference thereof carried up properly, and as it shall turn out, to the Accompt of *Stock*.

Next with regard to *STOCK*, as there were no Debts upon the young Man's Capital on his Outsetting in Trade, the Difference thereof may well be expected to close the Accompt of *BALANCE* precisely, and ought exactly to *even* that, if the Course of the Accompt shall have been rightly conducted.

And should Money have been *owing* by him at first, the Net Proceed of the clear *Balance*, together with the Money so due, will, in bringing all to a Head, Counter-balance precisely the *General Balance*: That is, the *Stock in Hand*, increased by the Benefit produced by Trade, if the Management hath been exact and true.

For



**Allowance Quarterly** — 5  
**Ann Sister** — 6

**Horses** — 2

**Bluff Peter** — 6  
**Balance** — 7

**Cash** — 1, 8  
**Canary Birds** — 4

**Dunch Dame** — 6

**Goats** — 3

**Kine** — 2

**L**

**99**

**12**

**D**

Pigeons	_____	_____	3
Poultry	_____	_____	3
Pocket Expenses	_____	_____	4
Profit and Loss	_____	_____	5

Valuables. \_\_\_\_\_

Stock	_____	_____	1
Sheep	_____	_____	2
Swine	_____	_____	4

I

		Stock, D.			
		£	s.	d.	
1757.					
Dec. 24.	To Balance, being the Net Estate of the				
	Accomptant <i>A. B.</i> at this Time —	7	9	6	0

		Cash, D.			
		£	s.	d.	
1757.					
July 1.	To Stock given by my Father to begin	1	50	0	0
20.	To ditto, my Aunt <i>Suey's</i> kind Present	1	5	5	0
	To ditto, that from my Uncle <i>Thomas</i>	1	3	3	0
Aug. 2.	To Canary Birds, 1 sold to Cousin <i>Fairface</i>	4	0	10	6
30.	To Pigeons, received for 4 Pr. young ones	3	0	3	0
	To Kine, received for a Calf 14 Days old	2	0	15	0
Sept. 4.	To ditto, for a Week's Milk to 20th Inst.	2	0	2	6
	To Poultry, of Mama for a C. Eggs —	3	0	6	0
18.	To ditto, received for 30 Ducklings, at				
	4 $\frac{1}{2}$ d. each — — — — —	3	0	11	3
	To ditto, for 2 young Turkeys, sold at				
	3 s. each — — — — —	3	0	6	0
28.	To ditto, sold my Stubble Geese for —	3	2	6	0
29.	To my Quarter's Allowance of my Father	5	12	10	0
	To Profit and Loss, his Bounty over —	5	1	1	0
Oct. 4.	To Sheep, received for 7 fat Ewes, at				
	15 s. 6 d. each — — — — —	2	5	8	6
	To ditto, for 3 Sucklers and their Lambs	2	3	12	0
16.	To Poultry, for 5 young Turkeys, at				
	3 s. 8 d. — — — — —	3	0	18	4
21.	To ditto, received for 9 young Ducks				
	at 10 $\frac{1}{2}$ d. — — — — —	3	0	7	10
Nov. 9.	To Swine, received of divers Friends				
	8 Pigs, at 4 s. 6 d. each — —	4	1	16	0
	This £. being full, Cash is referred to £. 8	89	1	11	$\frac{1}{2}$

# I

## Contra, Cr.

		fo.	l.	s.	d.
1757.					
July 1.	By Cash, my Father's Present to begin with	1	50	0	0
	By Horses, for 1 Mare with Foal ———	2	15	15	0
20.	By Cash, for my Aunt <i>Sukey's</i> Remem.	1	5	5	0
	By ditto, given me by my Uncle <i>Tom</i> —	1	3	3	0
28.	By Goats, presented by the good Vicar, value ———	3	1	5	0
30	By Poultry, for 7 Turkeys presented $\text{d}^{\text{d}}$ <i>Dame Dunch</i> ———	3	0	16	4
Aug. 10.	By Swine, $\text{d}^{\text{d}}$ Sister <i>Betts</i> presented, val.	4	2	2	0
Dec. 24.	By Profit and Loss, increased by Six Months Trade ———	5	12	19	8
			21	6	0

## Contra, Cr.

1757.					
July 2.	By Sheep, 10 Ewes with Lamb, at Layton	2	5	5	0
	By Kine, paid for a Cow with Calf, at do.	2	6	0	0
3.	By Pigeons, paid for 10 Pr. at 9d. $\text{d}^{\text{d}}$ Pr.	3	0	7	6
	By ditto, bought a Bushel of Tares to subsist them ———	3	0	2	2
	By Poultry, paid for 3 Ducks and a Drake, at 15d. ———	3	0	5	0
	By ditto, the Prime Cost of 6 Hens and a Cock, at 1s. ———	3	0	7	0
	By ditto, paid Bushel Oats, 1s. 4d. ditto of Barley, 2s. 4d. ———	3	0	3	8
30.	By ditto, paid a Sack of Pollard for the Turkies ———	3	0	12	0
Aug. 2.	By Canary Birds at Prime Cost ———	4	1	1	0
	By ditto, gave the Messenger ———	4	0	2	6
	By ditto, a Cage ———	4	0	15	6
	By ditto, 2 Glais Fountains, Seed, &c.	4	0	8	6
10.	By Pocket Expences, paid a New Riding Coat ———	4	4	4	0
	By ditto, paid <i>Trimtram</i> for a Cut Wig	4	2	10	0
	By ditto, paid my Servant <i>Harry Gough</i> to the 1st Instant ———	4	1	10	0
24.	By ditto, spent at Chippenham ———	4	0	13	0
Sept. 11.	By Horses, paid the Farrier for the Mare	2	2	12	6
26.	By Poultry, for a Flock of Stubble Geese	3	2	0	0
	By ditto, paid for 2 Days keeping them	3	0	1	2
	This f <sup>o</sup> . being full, Cash is referred to f <sup>o</sup> . 8		29	0	6

*Sheep, D<sup>r</sup>.*

		fo.	l.	s.	d.
1757.					
July 2.	To Cash for Ten Ewes in Lamb from Layton	1	5	5	0
Oct. 4.	To ditto, for a Score of lean Wethers, at 9s. each	1	9	0	0
Dec. 24.	To Profit and Loss made of the N <sup>o</sup> sold	5	5	2	6
			19	7	6

*Horses, D<sup>r</sup>.*

		fo.	l.	s.	d.
1757.					
July 1.	To Stock, for 1 Mare with Foal	1	15	15	0
Sept. 11.	To Cash, paid the Farrier for saving the Mare	1	2	12	6
Nov. 14.	To ditto, paid for a young Bay Gelding	1	18	0	0
	To ditto, a Gratuity to the Groom	1	0	5	0
Dec. 12.	To ditto, paid the Farrier for Shoeing	1	0	9	6
	To ditto, Christmas Box to his Man	1	0	1	0
			37	3	0

*Kine, D<sup>r</sup>.*

		fo.	l.	s.	d.
1757.					
July 2.	To Cash, paid for a Cow and Calf at Layton	1	6	0	0
Oct. 4.	To ditto, paid for a Runt lean	1	7	10	0
Dec. 24.	To Profit and Loss gained by them	5	2	6	0
			15	16	0

*Contra, Cr.*

		fo.	l.	s.	d.
1757.					
Oct. 4.	By Cash, received for 7 fat Ewes, at 15 s. 6d. each	1	5	8	6
	By ditto, for 3 Sucklers and their Lambs	1	3	12	0
Nov. 30.	By Profit and Loss exchanged 2 Wethers for the Poor's Corn at Christmas —	5	0	18	0
	By Balance for 18 Wethers remaining at 10 s. 6d.	1	9	9	0
			19	7	6

*Contra, Cr.*

1757.					
Nov. 14.	By Cash, received of Aunt <i>Sukey</i> for the Mare	1	12	12	0
Dec. 24.	By Balance for a Bay Gelding worth —	7	18	0	0
	By Profit and Loss, lost by them —	5	6	11	0
			37	3	0

*Contra, Cr.*

1757.					
Aug. 30.	By Cash, received for a Calf 14 Days old	1	0	15	0
Sept. 4.	By ditto, received for a Week's Milk of Mama, to the 20th. Instant	1	0	2	6
Dec. 22.	By <i>Peter Bluff</i> , for a Steer payable at Lady-day	6	7	0	0
24.	By Cash, for 13 Weeks Milk of Mama	1	1	12	6
	By Balance, a Cow in Calf worth —	7	6	6	0
			15	16	0

## Pigeons, Dr.

1757.		fs.	l.	s.	l.
July 2.	To Cash, paid for 10 Pair, at 9d. each	1	c	7	5
	Pair	1	c	2	2
Oct. 3.	To ditto, for a Bushel of Tares cost —	1	c	4	0
Dec. 24.	To ditto, for 2 Bushels ditto —	5	c	12	1
	To Profit and Loss gained by them —				
			1		5

## Poultry, Dr.

1757.					
July 4.	To Cash, for 3 Ducks and a Drake, at 15d. each	1	c	5	0
	To ditto, 6 Pullets and a Cock, at 12d. each	1	c	7	0
	To ditto, paid a Bushel of Oats for them	1	c	1	4
	To ditto, paid a Bushel of Barley for ditto	1	c	2	4
30.	To Stock, for 7 Turkies, given <del>of</del> Dame Dunch, at 2s. 4d. each	1	c	16	4
	To Cash, paid 4 Bushels of Pollard for them	1	0	12	0
Sept. 26.	To ditto, paid for a Parcel of Stubble Geese	1	2	0	0
	To ditto, paid their Keeping 2 Days —	1	c	1	2
Oct. 16.	To Cash, bought Corn for their Use —	8	1	7	0
Dec. 24.	To Profit and Loss, cleared by them —	5	1	5	3½
			6	17	5½

## Goats, Dr.

1757.					
July 28.	To Stock, presented me by the Vicar, a Goat and 2 Kids, which I value at	1	1	5	0
Dec. 24.	To Profit and Loss, got by them —	5	c	13	6
			1	18	5

*Contra, C<sup>r</sup>.*

		<i>fs.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1757.					
Aug. 30.	By Cash, sold 4 Pair of young Ones for	1	0	3	0
Oct. 20.	By Profit and Loss, sent Goody Dunch				
	12 —————	5	0	4	0
Dec. 14.	By Balance for 15 Pair now left, at 15 d.				
	each Pair —————	7	0	18	9
			1	5	9

*Contra, C<sup>r</sup>.*

1757.					
Sept. 4.	By Cash, received of Mama for C. Eggs	1	0	6	0
18.	By ditto, received for 30 Ducklings, at				
	4 $\frac{1}{2}$ d. each —————	1	0	11	3
	By ditto, sold 2 young Turkies for 3 s.				
	each —————	1	0	6	0
28.	By ditto, sold my Flock of Stubble Geese	1	2	6	0
Oct. 16.	By ditto, sold 5 young Turkies at 3 s.				
	8 d. each —————	1	0	18	4
21.	By ditto, received for 9 young Ducks,				
	10 $\frac{1}{2}$ d. each —————	1	0	7	10 $\frac{1}{2}$
Nov. 30.	By ditto, for 15 fine Fowls, at 15 d.				
	apiece —————	1	0	18	9
	By ditto, for $\frac{1}{2}$ Hundred new laid Eggs	1	0	4	6
Dec. 24.	By Balance, remaining 10 Fowls, at 1 s.				
	each — — — — —	7	0	10	0
	————— 7 Ducks, at				
	1 s. 3 d. — — — — —	7	0	8	9
			6	17	5 $\frac{1}{2}$

*Contra, C<sup>r</sup>.*

1757.					
Oct. 20.	By Profit and Loss, sent Uncle Tom a Kid	5	0	12	0
Nov. 12.	By Cash, sold a very fine Kid for	1	0	14	0
Dec. 24.	By Balance, for a She-Goat worth	7	0	12	6
			1	18	6

Canary Birds, D<sup>r</sup>.

		fo.	l.	s.	d.
1757.					
Aug. 2.	To Cash, for 2 the Prime Cost was ———	1	1	1	0
	To ditto, gave the Messenger ———	1	0	2	6
	To ditto, for a Cage ———	1	0	15	6
	To ditto, for 2 Glas Fountains and Seed	1	0	8	6
			2	7	6

Swine, D<sup>r</sup>.

1757.					
Aug. 10.	To Stock, sent me $\phi$ Sister Betts 2 of the Black Breed, valued at ———	1	2	2	0
Oct. 21.	To Profit and Loss, 10 Pigs, valued at 3s. each ———	5	1	10	0
			3	12	0

Pocket Expences, D<sup>r</sup>.

1757.					
Aug. 10.	To Cash, paid Mr Trim, a Riding-Coat	1	4	4	0
	To ditto, paid a Cut Wig to Mr Trimtram	1	2	10	0
	To ditto, paid my Servant Harry a Quarter's Wages to the 1st Instant ———	1	1	10	0
24.	To ditto, spent at Chippenham ———	1	0	13	0
Nov. 30.	To ditto, paid a Hunting-Whip and Carriage ———	1	1	2	0
Dec. 12.	To ditto, gave to a Charity ———	1	0	5	0
	To ditto, a new Pair of Boots ———	1	1	3	0
	To ditto, a new Hat for Harry ———	1	0	13	0
20.	To ditto, paid a Book for Accompts	1	0	5	0
	To ditto, for Pens, Paper, and Wax	1	0	8	6
	To ditto, spent at a Petty Sessions ———	1	0	2	8
	To ditto, paid the Turnpike and Ferry	1	0	0	6
24.	To ditto, paid Harry the Servant's Wages	1	1	10	0
	To ditto, paid him Overplus as a Gratuity	1	0	2	6
	To ditto, Christmas Box to Papa's Servants	1	1	11	6
			16	0	8

*Contra, C<sup>r</sup>.*

		<i>fs.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1757.					
Aug. 2.	By Cash, for one to my Cousin <i>Fairface</i>	1	0	10	6
Nov. 25.	By Cash, for one to Esquire <i>Aimwell</i> —	1	0	10	6
Dec. 24.	By ditto, for the Cage — — —	1	0	13	0
	By Profit and Loss, lost by this — — —	5	0	13	
			2	7	7

*Contra, C<sup>r</sup>.*

1757.					
Nov. 9.	By Profit and Loss, one presented Mama	5	0	4	6
	By ditto, one ditto to the Vicar as his due	5	0	4	6
	By Cash, received of divers Friends for 8 more — — — — —	1	1	16	0
20.	By ditto, received of Dame <i>Duncb</i> for a dead Sow — — — — —	1	0	2	6
Dec. 24.	By Profit and Loss, gave Mama the Boar reserving the Chine — — —	5	0	15	0
	By ditto, lost by this Account — — —	5	0	9	6
			3	12	0

*Contra, C<sup>r</sup>.*

1757.					
Sept. 29.	By Pocket Allowance, my Expences to this — — — — —	5	8	17	0
Dec. 24.	By ditto, to clear hither — — —	5	7	3	8
			16	0	8

*Quarterly Allowance, D<sup>r</sup>.*

		fo.	l.	s.	d.
1757.					
Michael.	To Pocket Expences hitherto laid out	4	8	17	0
Dec. 24.	To ditto, to clear the Accompt to this	4	7	3	8
	To Profit and Loss, my Savings. —	5	8	19	4
			25	0	0

*Profit and Loss, D<sup>r</sup>.*

1757.					
Oct. 20.	To Goats, presented my Uncle Tom a Kid, value — — — —	3	0	12	0
	To Pigeons, for 12 young Ones sent Dame Dunch — — — —	3	0	4	0
Nov. 9.	To Swine, a fine Pig presented Mama	4	0	4	6
	To ditto, sent the Vicar as his due —	4	0	4	6
30.	To Sheep, for 2 lean Wethers bartered for 2 Sacks of Wheat for the Poor at Christmas — — — —	2	0	18	0
Dec. 24.	To Canary Birds to Disadvantage —	4	0	13	6
	To Horses, lost by them — — — —	2	6	11	0
	To Swine, gave Mama a Boar worth	4	0	15	0
	To ditto, lost more by that Accompt	4	0	9	6
	To Stock, cleared more than I lost —	1	12	9	8
			33	11	8

*Contra, C<sup>t</sup>.*

		fo.	l.	s.	d.
1757.					
Michael <sup>s</sup>	By Cash, received my Quarter's Appointment of my Father now due	1	12	10	0
Christm <sup>s</sup>	By Cash, then received ditto	1	12	10	0
			25	0	0

*Contra, C<sup>r</sup>.*

1757.					
Sept. 29.	By Cash, overpaid my Allowance, $\pounds$	1	1	1	0
	Papa				
Oct. 21.	By Swine, for 10 Pigs produced	4	1	10	0
Dec. 24.	By Cash, Father's New Year's Gift	1	2	2	0
	By Sheep, gained by them	2	5	2	6
	By Kine, gained by them	2	2	6	0
	By Pigeons, for Gain made on them	3	0	12	1
	By Poultry, for ditto,	3	1	5	3
	By Goats, for ditto	3	0	13	6
	By Quarterly Allowance, my Savings	5	8	19	4
			23	11	8

*Valuables, Dr.*

		fo.	l.	s.	d.
1757.					
Dec. 20.	To Cash, Dr <i>Pococke's</i> Travels, bound	1	2	15	0
	To ditto, the Oeconomy of Human Life	1	0	4	0
23.	To ditto, paid a <i>Pinchbeck</i> Watch to the Jew	1	5	5	0
	To ditto, paid a Burning-Glass to ditto	1	0	2	6
			8	6	6

*Peter Bluff, Dr.*

1757.					
Dec. 22.	To Kine, for a Steer to be paid for at Lady-day next	2	7	0	0

*Sister Ann, Dr.*

1757.					
Dec. 24.	To Balance, borrowed of her at Interest	7	10	0	0

*Dame Dunch, Dr.*

1757.					
Dec. 24.	To Balance, borrowed at Interest	7	5	0	0

*Contra, Cr.*

		fo.	l.	s.	d.
1757. Dec. 24.	By Balance, for my late Purchase —	7	8	6	6

*Contra, Cr.*

1757. Dec. 24.	By Balance, due at Lady-day —	7	7	0	0
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*Contra, Cr.*

1757. Dec. 22.	By Cash, taken at common Interest, 5 $\frac{1}{2}$ Cent. from Christmas next, Sum of —	1	10	0	0
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*Contra, Cr.*

1757. Dec. 22.	By Cash, borrowed of her at common Interest, from next Christmas, the Principal — — — — —	1	5	0	0
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*Trial Balance, D<sup>r</sup>.*

	<i>fo.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Cash	1	36	1	8
Sheep	2	14	5	0
Horses	2	37	3	0
Kine	2	13	10	0
Pigeons	3	0	13	8
Poultry	3	5	12	2
Goats	3	1	5	0
Canary Birds	4	2	7	6
Swine	4	3	12	0
Pocket Expences	4	16	0	8
Quarterly Allowance	5	16	0	8
Profit and Loss	5	2	3	0
Valuables	6	8	6	6
<i>Peter Bluff</i>	6	7	0	0
		264	0	10

*Balance, D<sup>r</sup>.*

1757.  
Dec. 24.

To Cash, remaining in Hand	1	54	14	6
To Sheep, for 18 left, at 10s. 6d. each	2	9	9	0
To Horses, for a young Bay one left	2	18	0	0
To Kine, for a Cow in Calf worth	2	6	6	0
To Pigeons, for 15 Pair, at 1s. 3d. $\frac{1}{2}$ Pair	3	0	18	9
To Poultry, for 10 Fowls, at 1s.	3	0	10	0
To ditto, for 7 Ducks, at 1s. 3d. each	3	0	8	9
To Goats, for a She one worth	3	0	12	6
To Valuables lately bought	6	8	6	6
To <i>Peter Bluff</i> , due at Lady-day next	6	7	0	0
		106	6	0

## Contra, Cr.

	fo.	l.	s.	d.
Stock	1	78	6	4
Cash	1	81	7	2
Sheep	2	9	18	6
Horses	2	12	12	0
Kine	2	9	10	0
Pigeons	3	0	7	0
Poultry	3	5	18	8
Goats	3	1	6	0
Canary Birds	4	1	14	0
Swine	4	2	7	6
Pocket Expences	4	16	0	8
Quarterly Allowance	5	25	0	0
Profit and Loss	5	4	13	0
Sister Ann	6	10	0	0
Dame Dunch	6	5	0	0
		264	0	10

## Contra, Cr.

1757.				
Dec. 24.	By Sister Ann, due to her	6	10	00
	By Dame Dunch, borrowed of her	6	5	00
	By Stock, being the Net Estate of A.B.	1	91	60½
			106	60½

## Cash, Dr. continued.

		fo.	l.	s.	d.
1757.					
Nov. 9.	Transferred from _____	1	8	1	11 $\frac{1}{2}$
12.	To Goats, sold my Kid for _____	3	0	14	0
14.	To Horses, received of Aunt <i>Sukey</i> for the Mare _____	2	12	12	0
20.	To Swine, received of Dame <i>Dunch</i> for a Sow dead by Accident _____	4	c	2	6
25.	To Canary Birds, sold the other to Esquire <i>Aimwell</i> _____	4	0	10	6
	To ditto, for the Cage _____	4	c	13	0
Dec. 4.	To Poultry, sold 15 fine Fowls, at 15 d. each _____	3	0	18	9
	To ditto, received for $\frac{1}{4}$ Hundred Eggs	3	c	4	6
22.	To Sister <i>Ann</i> , borrowed of her, at In- terest, at 5 $\text{¢}$ Cent. from Christmas Day _____	6	10	0	0
	To Dame <i>Dunch</i> , on the same Terms	6	5	0	0
24.	To Kine, received 13 Weeks Milk of Mama _____	2	1	12	6
	To Pocket Allowance, received my Quarterage _____	5	12	10	0
	To Profit and Loss, my Father's New Year's Gift _____	5	2	2	0
			136	1	8 $\frac{1}{2}$

*Contra, C<sup>r</sup>. continued.*

		<i>fo.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1757.					
Sept. 26.	Transferred from ————	1	29	0	6
Oct. 4.	By Sheep, for a Score of lean Wethers, at 9s. each ————	2	9	0	0
	By Kine, for a Runt to fat, cost me —	2	7	10	0
	By Pigeons, bought 2 Bushels of Tares, cost ————	3	0	4	0
16.	By Poultry, bought Corn for their Use	3	1	7	0
Nov. 14.	By Horses, for a young Bay Gelding —	2	18	0	0
	By ditto, gave the Groom ————	2	0	5	0
30.	By Pocket Expences, a New Whip —	4	1	2	0
Dec. 12.	By Horses, paid Farrier and Servant —	2	0	10	5
	By Pocket Expences, gave to a Charity	4	0	5	0
	By ditto, paid a new Pair of Boots —	4	1	3	0
	By ditto, a new Hat for <i>Harry</i> ———	4	0	13	0
20.	By Valuables, Doctor <i>Pococke's</i> Travels bound ————	6	2	15	0
	By ditto, Oeconomy of Human Life —	6	0	4	0
	By Pocket Expences, paid for a Book of Accompts ————	4	0	5	0
	By ditto, paid for Pens, Paper, and Wax	4	0	8	6
	By ditto, spent at Petty Sessions ———	4	0	2	8
	By ditto, paid Ferry and Turnpike —	4	0	0	5
23.	By Valuables, paid a <i>Pinchbeck</i> Watch	6	5	5	0
	By ditto, paid <i>Israel</i> for a Burning-Glass	6	0	2	5
24.	By Pocket Expences, paid <i>Harry</i> the Servant his Wages to this Day ———	4	1	10	0
	By ditto, gave him Overplus as a Gratuity	4	0	2	5
	By ditto, distributed among the other Servants ————	4	1	11	6
	By Balance, remaining in Hand ———	8	54	14	6½
			136	1	8½

F I N I S.

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